



Writer's Direct Dial Number: (850) 521-1706
Writer's E-Mail Address: bkeating@gunster.com

May 24, 2022

BY E-FILING

Mr. Adam Teitzman, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20220067-GU: Petition for rate increase by Florida Public Utilities Company, Florida Division of Chesapeake Utilities Corporation, Florida Public Utilities Company - Fort Meade, and Florida Public Utilities Company - Indiantown Division.

Dear Mr. Teitzman:

Attached, for electronic filing, please find the Minimum Filing Requirement B Schedules in support of the referenced Petition.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

(Document 20 of 27)

Sincerely,

A handwritten signature in black ink, appearing to read 'Beth Keating', written over a horizontal line.

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED GAS
DOCKET NO. 20220067-GU
MINIMUM FILING REQUIREMENTS
SCHEDULE B - RATE BASE
TABLE OF CONTENTS

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
B-1	Balance Sheet - Consolidated	31
B-1	Balance Sheet - Florida Common	35
B-2	Adjusted Rate Base	39
B-3	Rate Base Adjustments	40
B-4	Monthly Utility Plant Balances	42
B-5	Common Plant Allocated	44
B-6	Acquisition Adjustments	51
B-7	Property Held For Future Use	54
B-8	Construction Work In Progress	56
B-8	Construction Work In Progress Florida Common	57
B-9	Accumulated Depreciation - Monthly Balances	59
B-10	Accumulated Amortization - Monthly Balances	61
B-11	Allocation of Accumulated Depreciation/Amortization - Common Plant	63
B-12	Customer Advances For Construction	67
B-13	Working Capital Allowance	68
B-13	Working Capital Allowance - Florida Common	70
B-14	Miscellaneous Deferred Debits	72
B-15	Miscellaneous Deferred Credits	73
B-16	Additional Rate Base Components	74
B-17	Investment Tax Credits	75
B-18	Accumulated Deferred Income Tax	79

Florida Public Service Commission
 Company: Florida Public Utilities Company Consolidated Gas
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating the 13-month average balance sheets by primary account for the historic base year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman, M. Napier

Line No.	Acct. #	Assets	(1) Dec-20	(2) Jan-21	(3) Feb-21	(4) Mar-21	(5) Apr-21	(6) May-21	(7) Jun-21	(8) Jul-21
1	1010	GAS PLANT IN SERV.	\$ 486,395,257	\$ 489,356,597	\$ 492,207,099	\$ 496,860,319	\$ 499,468,904	\$ 503,242,242	\$ 509,049,693	\$ 511,501,089
2		GAS PLANT COMMON	11,066,512	11,074,970	11,030,209	11,062,111	11,049,911	11,074,262	11,109,630	11,153,143
3	1070	CWIP COMMON	-	-	-	-	1,969	1,969	-	-
4	1070	CWIP	6,824,944	7,077,731	7,639,524	10,151,434	10,861,861	9,715,485	8,131,058	8,553,849
5	1140	GAS PLANT ACQ. ADJ.	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069
6	186	GOODWILL	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612
7		GROSS UTILITY PLANT	\$ 543,672,394	\$ 546,894,979	\$ 550,262,513	\$ 557,459,545	\$ 560,768,326	\$ 563,419,638	\$ 567,676,062	\$ 570,593,762
8	1080	ACCUM. PROVISION FOR DEPR.	(119,945,644)	(120,848,329)	(121,864,063)	(122,764,817)	(123,697,121)	(124,688,795)	(125,690,454)	(126,743,920)
9	1080	ACC. PROV. FOR DEPR.-COMMON	(1,556,196)	(1,633,872)	(1,647,249)	(1,698,507)	(1,729,884)	(1,805,245)	(1,876,521)	(1,956,310)
10	1089	RETIREMENT WORK IN PROCESS	722,483	751,201	777,544	897,997	945,832	947,818	996,347	1,154,149
11	1150	ACQ. ADJ. AMORTIZATION	(14,064,569)	(14,166,359)	(14,268,149)	(14,369,939)	(14,471,730)	(14,573,520)	(14,675,310)	(14,777,100)
12		NET PLANT	\$ 408,828,468	\$ 410,997,619	\$ 413,260,596	\$ 419,524,278	\$ 421,815,424	\$ 423,299,897	\$ 426,430,124	\$ 428,270,581
13	123.1	INVESTMENT IN SUBSIDIARY CO.	-	-	-	-	-	-	-	-
14	125	SINKING FUNDS	-	-	-	-	-	-	-	-
15	1210	NON UTILITY PROPERTY	8,436	8,436	8,436	8,436	8,436	8,436	8,436	8,436
16		TOTAL PROPERTY & INVEST.	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436
17	1310	CASH	2,403	11,159	321,039	14,429	2,865	11,778	6,487	5,089
18	132-4	SPECIAL DEPOSITS	-	-	-	-	-	-	-	-
19	1350	WORKING FUNDS & CASH INVEST.	39,602	39,602	39,602	39,602	39,602	39,602	39,602	39,602
20	1360	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-	-
21	1410	NOTES RECEIVABLE	-	-	-	-	-	-	-	-
22	1420-3	CUST. ACCTS. REC.-GAS	17,209,925	19,857,516	19,647,212	16,843,392	14,789,980	14,886,152	13,369,187	13,536,701
23	1430	OTHER ACCOUNTS RECEIVABLE	95,799	94,702	101,308	68,910	67,944	35,578	84,425	48,513
24	1440	ACCUM. PROV. UNCOLLECT. ACCTS.	(1,264,271)	(1,282,163)	(1,280,591)	(1,100,462)	(1,103,426)	(1,097,261)	(956,966)	(910,208)
25	1460	RECEIVABLE ASSOC. COMPANIES	(120,941,747)	(121,211,030)	(121,215,108)	(122,670,987)	(119,850,632)	(119,003,715)	(119,783,491)	(119,882,791)
26	1540	PLANT & OPER.MATERIAL & SUPPL.	476,763	488,831	519,413	542,786	610,763	624,768	733,474	808,022
27	1550	MDSE	-	-	-	-	-	-	-	-
28	1641	GAS STORED	(122,614)	(465,438)	(497,551)	(7,729)	(51,295)	(83,661)	(65,251)	(50,554)
29	1650	PREPAYMENTS	1,449,362	1,358,862	1,191,856	1,020,403	853,749	690,160	519,381	407,940
30	1730	ACCRUED REVENUE	2,981,597	2,939,708	2,827,293	2,678,397	2,605,852	2,518,927	2,042,978	2,025,102
31	1740	MISC. CURRENT AND ACC. ASSETS	49,955	35,555	35,555	17,555	17,555	15,155	13,955	12,755
32	101L	OPERATING LEASES	2,167,395	2,121,224	2,074,951	1,797,718	1,750,840	1,703,850	1,656,753	1,609,547
33		TOTAL CURR.& ACCR. ASSETS	\$ (97,855,832)	\$ (96,011,472)	\$ (96,235,021)	\$ (100,755,986)	\$ (100,266,203)	\$ (99,658,667)	\$ (102,339,466)	\$ (102,350,282)
34	1810	UNAMORT. DD&E	-	-	-	-	-	-	-	-
35	1823	OTHER REGULATORY ASSETS	13,769,629	13,726,264	13,715,709	13,424,392	13,408,559	13,390,893	13,150,177	13,142,682
36	1840	CLEARING ACCTS	597,615	382,537	276,206	400,023	332,858	337,344	228,715	186,423
37	1860	OTHER DEFERRED DEBITS	1,732,778	1,545,569	1,468,044	1,419,407	1,386,575	1,428,642	1,464,059	1,736,671
38	1860	UNAMORT. RATE CASE	-	841	14,345	31,505	39,495	42,691	53,040	60,118
39	1910	ADIT FEDERAL	26,540	26,540	26,540	51,179	51,179	51,179	34,731	34,731
40	1911	OPERATIONAL BAL. SHEET ACCT.	39,681	28,112	(49,117)	(228,313)	141,366	266,155	(8,358)	(173,322)
41		TOTAL DEFERRED CHARGES	\$ 16,166,243	\$ 15,709,863	\$ 15,451,727	\$ 15,098,193	\$ 15,360,032	\$ 15,516,904	\$ 14,922,364	\$ 14,987,303
42		TOTAL ASSETS	\$ 327,147,316	\$ 330,704,446	\$ 332,485,738	\$ 333,874,922	\$ 336,917,688	\$ 339,166,570	\$ 339,021,457	\$ 340,916,038

Florida Public Service Commission

Explanation: Provide a schedule calculating the 13-month average balance sheets by primary account for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Acct. #	Assets	(9) Aug-21	(10) Sep-21	(11) Oct-21	(12) Nov-21	(13) Dec-21	13 Month Average	Reference
1	1010	GAS PLANT IN SERV.	\$ 516,800,289	\$ 519,203,819	\$ 521,587,927	\$ 524,135,713	\$ 531,089,739	\$ 507,761,437	RATE BASE
2		GAS PLANT COMMON	11,215,073	11,223,281	11,308,430	11,310,079	11,318,287	11,153,531	RATE BASE
3	1070	CWIP COMMON	-	786	-	-	-	363	RATE BASE
4	1070	CWIP	6,454,942	7,136,147	8,220,953	9,446,926	4,853,259	8,082,163	RATE BASE
5	1140	GAS PLANT ACQ. ADJ.	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	36,202,069	RATE BASE
6	186	GOODWILL	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	3,183,612	RATE BASE
7		GROSS UTILITY PLANT	\$ 573,855,985	\$ 576,949,714	\$ 580,502,991	\$ 584,278,399	\$ 586,646,966	\$ 566,383,175	
8	1080	ACCUM. PROVISION FOR DEPR.	(127,796,789)	(128,514,155)	(129,529,771)	(130,469,754)	(129,979,931)	(125,579,503)	RATE BASE
9	1080	ACC. PROV. FOR DEPR.-COMMON	(2,036,143)	(2,064,644)	(2,145,405)	(2,208,688)	(2,180,564)	(1,887,633)	RATE BASE
10	1089	RETIREMENT WORK IN PROCESS	1,229,958	1,338,504	1,408,771	1,472,610	1,118,965	1,058,629	RATE BASE
11	1150	ACQ. ADJ. AMORTIZATION	(14,878,890)	(14,980,680)	(15,082,471)	(15,184,261)	(15,286,051)	(14,675,310)	RATE BASE
12		NET PLANT	\$ 430,374,121	\$ 432,728,738	\$ 435,154,116	\$ 437,888,305	\$ 440,319,385	\$ 425,299,358	
13	123.1	INVESTMENT IN SUBSIDIARY CO.	-	-	-	-	-	-	
14	125	SINKING FUNDS	-	-	-	-	-	-	
15	1210	NON UTILITY PROPERTY	8,436	8,436	8,436	8,436	8,436	8,436	CAP. STRUCTURE
16		TOTAL PROPERTY & INVEST.	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	\$ 8,436	
17	1310	CASH	7,695	253,903	6,185	36,239	10,323	53,046	WORKING CAP.
18	132-4	SPECIAL DEPOSITS	-	-	-	-	-	-	WORKING CAP.
19	1350	WORKING FUNDS & CASH INVEST.	39,602	38,300	38,300	38,300	39,300	39,278	WORKING CAP.
20	1360	TEMP CASH INVESTMENTS	-	-	-	-	-	-	WORKING CAP.
21	1410	NOTES RECEIVABLE	-	-	-	-	-	-	WORKING CAP.
22	1420-3	CUST. ACCTS. REC.-GAS	13,105,040	12,800,322	14,228,946	16,121,939	17,133,362	15,656,129	WORKING CAP.
23	1430	OTHER ACCOUNTS RECEIVABLE	45,888	45,888	59,304	59,304	150,402	73,690	WORKING CAP.
24	1440	ACCUM. PROV. UNCOLLECT. ACCTS.	(810,522)	(649,175)	(631,519)	(638,525)	(663,306)	(952,953)	WORKING CAP.
25	1460	RECEIVABLE ASSOC. COMPANIES	(119,648,096)	(122,202,386)	(124,532,812)	(132,523,659)	(131,096,611)	(122,658,697)	WORKING CAP.
26	1540	PLANT & OPER.MATERIAL & SUPPL.	832,672	812,938	767,113	823,720	727,825	674,545	WORKING CAP.
27	1550	MDSE	-	-	-	-	-	-	WORKING CAP.
28	1641	GAS STORED	(61,724)	(28,434)	-	(309,699)	(376,770)	(163,132)	WORKING CAP.
29	1650	PREPAYMENTS	334,732	1,379,523	1,230,832	1,884,495	1,155,254	1,036,658	WORKING CAP.
30	1730	ACCRUED REVENUE	1,980,771	2,110,569	2,245,374	2,652,858	2,998,901	2,508,333	WORKING CAP.
31	1740	MISC. CURRENT AND ACC. ASSETS	11,555	10,355	9,155	7,555	6,755	18,755	WORKING CAP.
32	101L	OPERATING LEASES	1,562,230	1,514,801	1,466,853	1,418,791	1,370,615	1,708,890	WORKING CAP.
33		TOTAL CURR.& ACCR. ASSETS	\$ (102,600,157)	\$ (103,913,396)	\$ (105,112,269)	\$ (110,428,282)	\$ (108,543,950)	\$ (102,005,460)	
34	1810	UNAMORT. DD&E	-	-	-	-	-	-	CAP. STRUCTURE
35	1823	OTHER REGULATORY ASSETS	13,104,653	12,983,627	12,945,598	12,907,569	11,287,524	13,150,560	WORKING CAP.
36	1840	CLEARING ACCTS	241,061	240,967	253,176	231,111	235,178	303,324	WORKING CAP.
37	1860	OTHER DEFERRED DEBITS	2,172,887	2,598,986	3,036,984	3,296,254	4,730,239	2,155,161	WORKING CAP.
38	1860	UNAMORT. RATE CASE	89,694	98,400	133,061	159,980	316,337	79,962	WORKING CAP.
39	1910	ADIT FEDERAL	34,731	38,827	38,827	38,827	35,831	37,666	CAP. STRUCTURE
40	1911	OPERATIONAL BAL. SHEET ACCT.	(387,227)	(497,930)	(163,523)	(170,829)	(291,411)	(114,978)	WORKING CAP.
41		TOTAL DEFERRED CHARGES	\$ 15,255,799	\$ 15,462,877	\$ 16,244,123	\$ 16,462,912	\$ 16,313,698	\$ 15,611,695	
42		TOTAL ASSETS	\$ 343,038,199	\$ 344,286,655	\$ 346,294,406	\$ 343,931,371	\$ 348,097,570	\$ 338,914,029	

Florida Public Service Commission

Explanation: Provide a schedule calculating the 13-month average balance sheets by primary account for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/21
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	FERC #	Capitalization & Liabilities	(1) Dec-20	(2) Jan-21	(3) Feb-21	(4) Mar-21	(5) Apr-21	(6) May-21	(7) Jun-21	(8) Jul-21
1	2010	COMMON STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		ADDITIONAL CAPITAL	-	-	-	-	-	-	-	-
3	2160	UNAPPROPRIATED RET. EARN.	216,265,148	218,261,414	220,103,412	221,189,245	223,002,924	224,164,458	224,872,573	225,991,343
4	216.1	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-	-
5		TOTAL STOCKHOLDERS EQUITY	\$ 216,265,148	\$ 218,261,414	\$ 220,103,412	\$ 221,189,245	\$ 223,002,924	\$ 224,164,458	\$ 224,872,573	\$ 225,991,343
6	2210	FM BONDS	-	-	-	-	-	-	-	-
7	2240	LONG TERM NOTES	-	-	-	-	-	-	-	-
8		OTHER LT DEBT	-	-	-	-	-	-	-	-
9		TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	2310	NOTES PAYABLE	-	-	-	-	-	-	-	-
11	2320	ACCOUNTS PAYABLE	9,141,849	8,222,822	5,772,791	6,067,387	5,908,838	5,945,504	4,759,511	5,473,271
12	2330	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-
13	2350	CUSTOMER DEPOSITS	10,069,505	10,167,017	10,155,926	10,147,420	10,164,887	10,209,382	10,297,276	10,376,273
14	2360	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-
15	2360	TAXES ACCRUED-INCOME	1,882,776	2,545,663	3,154,830	3,199,087	3,793,685	4,179,464	3,848,665	4,216,006
16	2370	INTEREST ACCRUED	194,177	13,142	31,201	49,119	67,574	89,024	105,037	121,923
17	2380	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-
18	2410	TAX COLLECTIONS PAYABLE	1,290,781	1,780,461	2,713,189	2,457,427	2,937,319	3,689,891	3,714,456	3,747,179
19		INACTIVE DEPOSITS	-	-	-	-	-	-	-	-
20		CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-
21	2420	MISC. CURRENT LIABILITIES	93,462	80,266	81,469	64,671	59,705	53,651	49,143	44,548
22	2430	LEASE OBLIGATIONS NON-CAPITAL	470,337	338,898	341,861	477,644	470,721	463,777	456,812	449,824
23		TOTAL CURR.& ACCRUED LIAB.	\$ 23,142,887	\$ 23,148,269	\$ 22,251,267	\$ 22,462,755	\$ 23,402,729	\$ 24,630,693	\$ 23,230,900	\$ 24,429,024
24	2520	CUSTOMER ADVANCES FOR CONST.	828,054	828,054	828,054	828,054	853,727	830,045	807,611	817,329
25	2530	OTHER DEFERRED CREDITS	4,499,597	6,077,772	6,943,079	6,943,198	7,687,523	7,591,314	7,469,232	7,062,788
26	2540	REG. LIABILITIES - TAX RATE CHANGE	27,676,148	27,656,855	27,637,563	27,618,270	27,598,978	27,579,686	27,560,393	27,541,100
27	2540	REG. LIABILITIES - ENVIRONMENTAL	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000
28	2550	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-
29	2820, 2830	ACCUMULATED DEFERRED INC. TAX	36,601,803	36,606,728	36,611,652	37,089,615	37,094,537	37,099,461	37,806,310	37,811,235
30		TOTAL DEFERRED CREDITS	\$ 72,025,602	\$ 73,589,409	\$ 74,440,348	\$ 74,899,137	\$ 75,654,765	\$ 75,520,506	\$ 76,063,546	\$ 75,652,452
31	2270	LEASE OBLIGATIONS NON-CURRENT	1,778,290	1,741,210	1,704,019	1,308,877	1,275,600	1,247,030	1,218,375	1,189,632
32	2280	ACCRUED LIABILITY INSURANCE	662,950	663,450	663,950	664,450	664,950	665,450	679,697	676,071
33	2290	ACCUM PROV - RATE REFUNDS	461,552	488,070	513,474	539,462	103,997	123,984	140,189	159,612
34	2283	PENSIONS & BENEFITS RESERVE	12,810,887	12,812,625	12,809,269	12,810,996	12,812,723	12,814,450	12,816,177	12,817,904
35		TOTAL OPERATING RESERVES	\$ 15,713,679	\$ 15,705,355	\$ 15,690,712	\$ 15,323,785	\$ 14,857,270	\$ 14,850,914	\$ 14,854,438	\$ 14,843,219
36		TOTAL CAPITAL & LIAB.	\$ 327,147,316	\$ 330,704,447	\$ 332,485,739	\$ 333,874,922	\$ 336,917,688	\$ 339,166,571	\$ 339,021,457	\$ 340,916,038

Supporting Schedules:

Recap Schedules: B-2

Florida Public Service Commission

Explanation: Provide a schedule calculating the 13-month average balance sheets by primary account for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/21
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	FERC #	Capitalization & Liabilities	(9) Aug-21	(10) Sep-21	(11) Oct-21	(12) Nov-21	(13) Dec-21	13 Month Average	Reference
1	2010	COMMON STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
2		ADDITIONAL CAPITAL	-	-	-	-	-	-	CAP. STRUCTURE
3	2160	UNAPPROPRIATED RET. EARN.	227,181,454	228,030,205	229,596,715	230,777,814	232,090,662	224,732,874	CAP. STRUCTURE
4	216.1	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	CAP. STRUCTURE
5		TOTAL STOCKHOLDERS EQUITY	\$ 227,181,454	\$ 228,030,205	\$ 229,596,715	\$ 230,777,814	\$ 232,090,662	\$ 224,732,874	
6	2210	FM BONDS	-	-	-	-	-	-	CAP. STRUCTURE
7	2240	LONG TERM NOTES	-	-	-	-	-	-	CAP. STRUCTURE
8		OTHER LT DEBT	-	-	-	-	-	-	CAP. STRUCTURE
9		TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	2310	NOTES PAYABLE	-	-	-	-	-	-	CAP. STRUCTURE
11	2320	ACCOUNTS PAYABLE	6,449,785	5,866,485	6,897,344	8,182,680	10,007,272	6,822,734	WORKING CAP.
12	2330	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	WORKING CAP.
13	2350	CUSTOMER DEPOSITS	10,413,043	10,442,392	10,439,200	10,468,563	10,647,558	10,307,572	CAP. STRUCTURE
14	2360	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	WORKING CAP.
15	2360	TAXES ACCRUED-INCOME	4,600,313	4,745,165	5,244,772	5,640,355	4,659,222	3,977,693	WORKING CAP.
16	2370	INTEREST ACCRUED	143,062	161,007	177,669	195,784	179,561	117,560	WORKING CAP.
17	2380	DIVIDENDS DECLARED	-	-	-	-	-	-	WORKING CAP.
18	2410	TAX COLLECTIONS PAYABLE	4,169,854	4,678,659	4,982,683	946,846	1,473,071	2,967,832	WORKING CAP.
19		INACTIVE DEPOSITS	-	-	-	-	-	-	WORKING CAP.
20		CONSERVATION COST TRUE-UP	-	-	-	-	-	-	WORKING CAP.
21	2420	MISC. CURRENT LIABILITIES	40,133	35,670	30,899	25,586	18,730	52,149	WORKING CAP.
22	2430	LEASE OBLIGATIONS NON-CAPITAL	442,846	435,846	428,826	421,783	414,719	431,838	WORKING CAP.
23		TOTAL CURR. & ACCRUED LIAB.	\$ 26,259,036	\$ 26,365,224	\$ 28,201,393	\$ 25,881,597	\$ 27,400,133	\$ 24,677,378	
24	2520	CUSTOMER ADVANCES FOR CONST.	817,329	817,329	812,360	705,895	695,131	805,306	RATE BASE
25	2530	OTHER DEFERRED CREDITS	6,176,641	6,208,132	5,329,245	4,085,757	3,796,006	6,143,868	WORKING CAP.
26	2540	REG. LIABILITIES - TAX RATE CHANGE	27,521,807	27,475,750	27,456,457	27,437,164	27,417,871	27,552,157	CAP. STRUCTURE
27	2540	REG. LIABILITIES - ENVIRONMENTAL	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	WORKING CAP.
28	2550	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	
29	2820, 2830	ACCUMULATED DEFERRED INC. TAX	37,816,160	37,976,146	37,981,070	37,985,995	39,672,024	37,550,210	CAP. STRUCTURE
30		TOTAL DEFERRED CREDITS	\$ 74,751,937	\$ 74,897,357	\$ 73,999,132	\$ 72,634,811	\$ 74,001,032	\$ 74,471,541	
31	2270	LEASE OBLIGATIONS NON-CURRENT	1,159,803	1,129,884	965,076	934,565	903,964	1,273,563	WORKING CAP.
32	2280	ACCRUED LIABILITY INSURANCE	687,045	697,934	709,005	705,567	700,152	680,052	WORKING CAP.
33	2290	ACCUM PROV - RATE REFUNDS	179,294	344,693	-	-	-	234,948	WORKING CAP.
34	2283	PENSIONS & BENEFITS RESERVE	12,819,631	12,821,358	12,823,085	12,997,016	13,001,627	12,843,673	WORKING CAP.
35		TOTAL OPERATING RESERVES	\$ 14,845,773	\$ 14,993,869	\$ 14,497,166	\$ 14,637,148	\$ 14,605,743	\$ 15,032,236	
36		TOTAL CAPITAL. & LIAB.	\$ 343,038,200	\$ 344,286,655	\$ 346,294,406	\$ 343,931,370	\$ 348,097,570	\$ 338,914,029	

Supporting Schedules:

Recap Schedules: B-2

Florida Public Service Commission

Explanation: Provide a schedule calculating the 13-month average balance sheets by primary account for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Company Common Division

Docket No.: 20220067-GU

Line No.	Acct. #	Assets	(1) Dec-20	(2) Jan-21	(3) Feb-21	(4) Mar-21	(5) Apr-21	(6) May-21	(7) Jun-21	(8) Jul-21
1	1010	GAS PLANT IN SERV.								
2		GAS PLANT COMMON	12,225,295	12,235,232	12,243,461	12,244,863	12,190,512	12,192,097	12,201,736	12,217,504
3	1060	COMPLETED NOT CLASSIFIED PLANT	-	-	-	-	-	-	-	-
4	1070	CWIP	-	-	-	-	3,418	3,418	-	-
5	1140	GAS PLANT ACQ. ADJ.	-	-	-	-	-	-	-	-
6	186	GOODWILL	-	-	-	-	-	-	-	-
7		GROSS UTILITY PLANT	\$ 12,225,295	\$ 12,235,232	\$ 12,243,461	\$ 12,244,863	\$ 12,193,930	\$ 12,195,515	\$ 12,201,736	\$ 12,217,504
8	1080	ACCUM. PROVISION FOR DEPR.								
9	1080	ACC. PROVISION FOR DEPR.-COMMON	(601,375)	(649,605)	(697,833)	(742,448)	(734,925)	(783,217)	(831,092)	(878,925)
10	1089	RETIREMENT WORK IN PROCESS								
11	1150	ACQ. ADJ. AMORTIZATION								
12		NET PLANT	\$ 11,623,920	\$ 11,585,627	\$ 11,545,628	\$ 11,502,415	\$ 11,459,005	\$ 11,412,298	\$ 11,370,644	\$ 11,338,579
13	123.1	INVESTMENT IN SUBSIDIARY CO.	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630
14	125	SINKING FUNDS	-	-	-	-	-	-	-	-
15	1210	NON UTILITY PROPERTY	-	-	-	-	-	-	-	-
16		TOTAL PROPERTY & INVEST.	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630
17	1310	CASH	354,598	108,768	1,967,845	1,279,704	-	1,934,102	1,051,690	294,220
18	132-4	SPECIAL DEPOSITS	-	-	-	-	-	-	-	-
19	1350	WORKING FUNDS & CASH INVEST.	-	-	-	-	-	-	-	-
20	1360	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-	-
21	1410	NOTES RECEIVABLE	-	-	-	-	-	-	-	-
22	1420-3	CUST. ACCTS. REC.-GAS	(1,241,115)	-	-	(223,629)	-	-	(538,495)	-
23	1430	OTHER ACCOUNTS RECEIVABLE	29,583	27,788	25,993	24,198	14,583	12,788	10,993	8,301
24	1440	ACCUM. PROV. UNCOLLECT. ACCTS.	-	-	-	-	-	-	-	-
25	1460	RECEIVABLE ASSOC. COMPANIES	(53,473,801)	(52,927,683)	(50,782,991)	(53,728,742)	(52,528,294)	(54,546,955)	(53,198,318)	(56,088,549)
26	1540	PLANT & OPER.MATERIAL & SUPPL.	-	-	-	-	-	-	-	-
27	1550	MDSE	-	-	-	-	-	-	-	-
28	1641	GAS STORED	-	-	-	-	-	-	-	-
29	1650	PREPAYMENTS	201,527	201,919	210,629	197,848	185,013	207,178	194,125	181,235
30	1730	ACCRUED REVENUE	-	-	-	-	-	-	-	-
31	1740	MISC. CURRENT AND ACC. ASSETS	-	-	-	-	-	-	-	-
32	101L	OPERATING LEASES	610,468	607,126	603,773	600,410	597,037	593,653	590,258	586,854
33		TOTAL CURR.& ACCR. ASSETS	\$ (53,518,740)	\$ (51,982,082)	\$ (47,974,751)	\$ (51,850,211)	\$ (51,731,661)	\$ (51,799,234)	\$ (51,889,747)	\$ (55,017,939)
34	1810	UNAMORT. DD&E	-	-	-	-	-	-	-	-
35	1823	OTHER REGULATORY ASSETS	-	-	-	-	-	-	-	-
36	1840	CLEARING ACCTS	-	-	-	-	-	-	-	-
37	1860	OTHER DEFERRED DEBITS	-	-	-	-	-	-	-	-
38		UNAMORT. RATE CASE	-	-	-	-	-	-	-	-
39	189	UNAMOR. LOSS ON REACQ. DEBT	795,056	788,914	782,772	776,631	770,489	764,347	758,205	752,064
40	1910	ADIT FEDERAL								
	1911	OPERATIONAL BAL. SHEET ACCT.								
41		TOTAL DEFERRED CHARGES	\$ 795,056	\$ 788,914	\$ 782,772	\$ 776,631	\$ 770,489	\$ 764,347	\$ 758,205	\$ 752,064
42		TOTAL ASSETS	\$ 68,216,866	\$ 69,709,089	\$ 73,670,279	\$ 69,745,465	\$ 69,814,463	\$ 69,694,041	\$ 69,555,732	\$ 66,389,334

Florida Public Service Commission
 Company: Florida Public Utilities Company Common Division
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating the 13-month average balance sheets by primary account for the historic base year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman, M. Napier

Line No.	Acct. #	Assets	(9) Aug-21	(10) Sep-21	(11) Oct-21	(12) Nov-21	(13) Dec-21	13 Month Average	Reference	Allocation Percent	Allocated Amounts
1	1010	GAS PLANT IN SERV.						\$ -	RATE BASE		\$ -
2		GAS PLANT COMMON	12,226,929	12,194,754	12,204,811	12,209,309	12,191,005	12,213,654	RATE BASE	57.59%	7,034,194
3	1060	COMPLETED NOT CLASSIFIED PLANT	-	-	-	-	-	-	RATE BASE		
4	1070	CWIP	-	1,364	-	-	-	631	RATE BASE	57.59%	363
5	1140	GAS PLANT ACQ. ADJ.	-	-	-	-	-	-	RATE BASE		
6	186	GOODWILL	-	-	-	-	-	-	RATE BASE		
7		GROSS UTILITY PLANT	\$ 12,226,929	\$ 12,196,118	\$ 12,204,811	\$ 12,209,309	\$ 12,191,005	\$ 12,214,285			
8	1080	ACCUM. PROVISION FOR DEPR.						-	RATE BASE		
9	1080	ACC. PROVISION FOR DEPR.-COMMON	(926,926)	(942,929)	(991,185)	(1,039,172)	(911,385)	(825,463)	RATE BASE	57.59%	(475,408)
10	1089	RETIREMENT WORK IN PROCESS						-	RATE BASE		
11	1150	ACQ. ADJ. AMORTIZATION						-	RATE BASE		
12		NET PLANT	\$ 11,300,003	\$ 11,253,189	\$ 11,213,626	\$ 11,170,136	\$ 11,279,620	\$ 11,388,822			
13	123.1	INVESTMENT IN SUBSIDIARY CO.	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630	109,316,630			
14	125	SINKING FUNDS	-	-	-	-	-	-	CAP. STRUCTURE		
15	1210	NON UTILITY PROPERTY	-	-	-	-	-	-			
16		TOTAL PROPERTY & INVEST.	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630	\$ 109,316,630			
17	1310	CASH	589,841	2,973,252	1,243,509	-	1,405,403	1,015,610	WORKING CAP.	49.40%	501,711
18	132-4	SPECIAL DEPOSITS	-	-	-	-	-	-	WORKING CAP.		
19	1350	WORKING FUNDS & CASH INVEST.	-	-	-	-	-	-	WORKING CAP.		
20	1360	TEMP CASH INVESTMENTS	-	-	-	-	-	-	WORKING CAP.		
21	1410	NOTES RECEIVABLE	-	-	-	-	-	-	WORKING CAP.		
22	1420-3	CUST. ACCTS. REC.-GAS	-	(1,860,640)	-	-	(781,627)	(357,347)	WORKING CAP.	49.40%	(176,529)
23	1430	OTHER ACCOUNTS RECEIVABLE	6,506	4,711	2,916	1,121	(671)	12,985	WORKING CAP.	49.40%	6,415
24	1440	ACCUM. PROV. UNCOLLECT. ACCTS.	-	-	-	-	-	-	WORKING CAP.		
25	1460	RECEIVABLE ASSOC. COMPANIES	(57,339,401)	(53,454,763)	(55,104,746)	(47,993,900)	(62,628,907)	(54,138,235)	WORKING CAP.		
26	1540	PLANT & OPER.MATERIAL & SUPPL.	-	-	-	-	-	-	WORKING CAP.		
27	1550	MDSE	-	-	-	-	-	-	WORKING CAP.		
28	1641	GAS STORED	-	-	-	-	-	-	WORKING CAP.		
29	1650	PREPAYMENTS	167,757	191,214	177,524	180,469	166,467	189,454	WORKING CAP.	49.40%	93,590
30	1730	ACCRUED REVENUE	-	-	-	-	-	-	WORKING CAP.		
31	1740	MISC. CURRENT AND ACC. ASSETS	-	-	-	-	-	-	WORKING CAP.		
32	101L	OPERATING LEASES	583,438	580,012	576,575	573,128	569,670	590,185	WORKING CAP.	58.03%	342,455
33		TOTAL CURR. & ACCR. ASSETS	\$ (55,991,859)	\$ (51,566,214)	\$ (53,104,222)	\$ (47,239,182)	\$ (61,269,665)	\$ (52,687,347)			
34	1810	UNAMORT. DD&E	-	-	-	-	-	-	CAP. STRUCTURE		
35	1823	OTHER REGULATORY ASSETS	-	-	-	-	-	-	WORKING CAP.		
36	1840	CLEARING ACCTS	-	-	-	-	-	-	WORKING CAP.		
37	1860	OTHER DEFERRED DEBITS	-	-	-	-	-	-	WORKING CAP.		
38		UNAMORT. RATE CASE	-	-	-	-	-	-	WORKING CAP.		
39	189	UNAMOR. LOSS ON REACQ. DEBT	745,922	739,780	733,638	727,497	721,355	758,205	CAP. STRUCTURE		-
40	1910	ADIT FEDERAL	-	-	-	-	-	-	CAP. STRUCTURE		
	1911	OPERATIONAL BAL. SHEET ACCT.	-	-	-	-	-	-	WORKING CAP.		
41		TOTAL DEFERRED CHARGES	\$ 745,922	\$ 739,780	\$ 733,638	\$ 727,497	\$ 721,355	\$ 758,205			
42		TOTAL ASSETS	\$ 65,370,696	\$ 69,743,385	\$ 68,159,672	\$ 73,975,081	\$ 60,047,940	\$ 68,776,311			

Florida Public Service Commission

Explanation: Provide a schedule calculating the 13-month average balance sheets by primary account for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/21
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Company Consolidated Gas Common Total

Docket No.: 20220067-GU

Line No.	FERC #	Capitalization & Liabilities	(1) Dec-20	(2) Jan-21	(3) Feb-21	(4) Mar-21	(5) Apr-21	(6) May-21	(7) Jun-21	(8) Jul-21
1	2010	COMMON STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		ADDITIONAL CAPITAL	-	-	-	-	-	-	-	-
3	2160	UNAPPROPRIATED RET. EARN.	69,520,130	69,520,130	69,520,130	69,395,828	70,650,820	69,395,828	69,410,997	69,410,997
4	216.1	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-	-
5		TOTAL STOCKHOLDERS EQUITY	\$ 69,520,130	\$ 69,520,130	\$ 69,520,130	\$ 69,395,828	\$ 70,650,820	\$ 69,395,828	\$ 69,410,997	\$ 69,410,997
6	2210	FM BONDS	-	-	-	-	-	-	-	-
7	2240	LONG TERM NOTES	-	-	-	-	-	-	-	-
8		OTHER LT DEBT	-	-	-	-	-	-	-	-
9		TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	2310	NOTES PAYABLE	-	-	-	-	-	-	-	-
11	2320	ACCOUNTS PAYABLE	2,448,534	4,104,760	7,914,332	5,090,402	4,031,802	5,065,692	6,144,160	4,089,430
12	2330	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-
13	2350	CUSTOMER DEPOSITS	2,555,910	2,555,910	2,555,910	3,073,374	3,073,374	3,073,374	3,119,745	3,119,745
14	2360	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-
15		TAXES ACCRUED-INCOME	(823,577)	(823,577)	(823,577)	(1,104,780)	(1,104,780)	(1,104,780)	(1,308,903)	(1,308,903)
16	2370	INTEREST ACCRUED	-	-	-	-	-	-	-	-
17	2380	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-
18	2410	TAX COLLECTIONS PAYABLE	(26,823)	(27,080)	(26,823)	(30,911)	(37,008)	(26,823)	(26,823)	180,076
19		INACTIVE DEPOSITS	-	-	-	-	-	-	-	-
20		CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-
21	2420	MISC. CURRENT LIABILITIES	2,397,390	2,736,406	2,974,539	1,755,391	2,183,193	2,359,277	1,563,648	791,000
22	2430	LEASE OBLIGATIONS NON-CAPITAL	159,994	160,120	160,247	160,374	160,502	160,630	160,759	160,887
23		TOTAL CURR. & ACCRUED LIAB.	\$ 6,711,428	\$ 8,706,539	\$ 12,754,628	\$ 8,943,850	\$ 8,307,083	\$ 9,527,370	\$ 9,652,586	\$ 7,032,235
24	2520	CUSTOMER ADVANCES FOR CONST.	-	-	-	-	-	-	-	-
25	2530	OTHER DEFERRED CREDITS	-	-	-	-	-	-	-	-
26	2540	REGULATORY LIABILITIES - TAX RATE CHANGE	(35,122)	(32,477)	(29,833)	(27,188)	(24,544)	(21,899)	(19,254)	(16,609)
27	2540	REGULATORY LIABILITIES - ENVIRONMENTAL	-	-	-	-	-	-	-	-
28	2550	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-
29	2820, 2830	ACCUMULATED DEFERRED INC. TAX	(653,081)	(653,751)	(654,421)	(403,443)	(404,113)	(404,783)	(187,002)	(187,672)
30		TOTAL DEFERRED CREDITS	\$ (688,203)	\$ (686,228)	\$ (684,254)	\$ (430,631)	\$ (428,657)	\$ (426,682)	\$ (206,256)	\$ (204,281)
31	2270	LEASE OBLIGATIONS NON-CURRENT	453,491	450,022	446,542	443,052	439,551	436,039	432,516	428,982
32	2280	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	-	-
33	2290	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-
34	2283	PENSIONS & BENEFITS RESERVE	(7,779,980)	(8,281,376)	(8,366,767)	(8,606,634)	(9,154,334)	(9,238,515)	(9,734,111)	(10,278,600)
35		TOTAL OPERATING RESERVES	\$ (7,326,489)	\$ (7,831,354)	\$ (7,920,225)	\$ (8,163,582)	\$ (8,714,783)	\$ (8,802,476)	\$ (9,301,595)	\$ (9,849,618)
36		TOTAL CAPITAL. & LIAB.	\$ 68,216,866	\$ 69,709,087	\$ 73,670,279	\$ 69,745,465	\$ 69,814,463	\$ 69,694,040	\$ 69,555,732	\$ 66,389,333

Supporting Schedules:

Recap Schedules: B-2

Florida Public Service Commission

Company: Florida Public Utilities Company Consolidated Gas Common Total

Docket No.: 20220067-GU

Explanation: Provide a schedule calculating the 13-month average balance sheets by primary account for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/21
Witness: M. Galtman, M. Napier

Line No.	FERC #	Capitalization & Liabilities	(9) Aug-21	(10) Sep-21	(11) Oct-21	(12) Nov-21	(13) Dec-21	13 Month Average	Reference	Allocation Percent	Allocated Amounts
1	2010	COMMON STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE		
2		ADDITIONAL CAPITAL	-	-	-	-	-	-	CAP. STRUCTURE		
3	2160	UNAPPROPRIATED RET. EARN.	69,410,997	69,416,344	69,416,344	78,679,377	69,953,330	70,284,712	CAP. STRUCTURE		
4	216.1	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	CAP. STRUCTURE		
5		TOTAL STOCKHOLDERS EQUITY	\$ 69,410,997	\$ 69,416,344	\$ 69,416,344	\$ 78,679,377	\$ 69,953,330	\$ 70,284,712			
6	2210	FM BONDS	-	-	-	-	-	-	CAP. STRUCTURE		
7	2240	LONG TERM NOTES	-	-	-	-	-	-	CAP. STRUCTURE		
8		OTHER LT DEBT	-	-	-	-	-	-	CAP. STRUCTURE		
9		TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
10	2310	NOTES PAYABLE	-	-	-	-	-	-	CAP. STRUCTURE		
11	2320	ACCOUNTS PAYABLE	3,108,283	7,826,574	6,225,158	2,665,957	1,788,819	4,654,146	WORKING CAP.	49.40%	2,301,453
12	2330	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	WORKING CAP.		
13	2350	CUSTOMER DEPOSITS	3,119,745	3,221,219	3,221,219	3,221,219	2,485,251	2,953,538	CAP. STRUCTURE		-
14	2360	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	WORKING CAP.		
15		TAXES ACCRUED-INCOME	(1,277,066)	(1,679,501)	(1,679,501)	(1,679,501)	(1,545,176)	(1,251,048)	WORKING CAP.	49.40%	(618,018)
16	2370	INTEREST ACCRUED	-	-	-	-	-	-	WORKING CAP.		
17	2380	DIVIDENDS DECLARED	-	-	-	-	-	-	WORKING CAP.		
18	2410	TAX COLLECTIONS PAYABLE	(16,295)	(16,295)	(16,295)	(16,518)	(10,170)	(7,522)	WORKING CAP.	53.85%	(4,051)
19		INACTIVE DEPOSITS	-	-	-	-	-	-	WORKING CAP.		
20		CONSERVATION COST TRUE-UP	-	-	-	-	-	-	WORKING CAP.		
21	2420	MISC. CURRENT LIABILITIES	997,153	1,113,706	1,218,737	1,414,908	743,956	1,711,485	WORKING CAP.	53.85%	921,635
22	2430	LEASE OBLIGATIONS NON-CAPITAL	161,017	161,146	161,276	161,407	161,538	160,761	WORKING CAP.	53.85%	86,570
23		TOTAL CURR. & ACCRUED LIAB.	\$ 6,092,837	\$ 10,626,849	\$ 9,130,594	\$ 5,767,472	\$ 3,624,218	\$ 8,221,360			
24	2520	CUSTOMER ADVANCES FOR CONST.	-	-	-	-	-	-	RATE BASE		
25	2530	OTHER DEFERRED CREDITS	-	-	-	-	-	-	WORKING CAP.		
26	2540	REGULATORY LIABILITIES - TAX RATE CHANGE	(13,964)	(11,319)	(8,674)	(6,029)	(3,384)	(19,254)	CAP. STRUCTURE		
27	2540	REGULATORY LIABILITIES - ENVIRONMENTAL	-	-	-	-	-	-	CAP. STRUCTURE		
28	2550	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	CAP. STRUCTURE		
29	2820, 2830	ACCUMULATED DEFERRED INC. TAX	(188,342)	(112,425)	(113,095)	(113,765)	(69,954)	(318,911)	CAP. STRUCTURE		
30		TOTAL DEFERRED CREDITS	\$ (202,306)	\$ (123,744)	\$ (121,769)	\$ (119,794)	\$ (73,338)	\$ (338,165)			
31	2270	LEASE OBLIGATIONS NON-CURRENT	425,438	421,882	418,315	414,738	411,149	432,440	WORKING CAP.	58.03%	250,923
32	2280	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	WORKING CAP.		-
33	2290	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	WORKING CAP.		-
34	2283	PENSIONS & BENEFITS RESERVE	(10,356,271)	(10,597,946)	(10,683,812)	(10,766,712)	(13,867,419)	(9,824,037)	WORKING CAP.	52.00%	(5,108,499)
35		TOTAL OPERATING RESERVES	\$ (9,930,833)	\$ (10,176,064)	\$ (10,265,497)	\$ (10,351,974)	\$ (13,456,270)	\$ (9,391,597)			
36		TOTAL CAPITAL. & LIAB.	\$ 65,370,695	\$ 69,743,385	\$ 68,159,672	\$ 73,975,081	\$ 60,047,940	\$ 68,776,310			

Supporting Schedules:

Recap Schedules: B-2

Florida Public Service Commission

Explanation: Provide a schedule
calculating a 13-month
average rate base as
adjusted for the historic
base year.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Utility Plant	Average Per Books	Adjustment	Adjusted Average
1	PLANT IN SERVICE	\$ 507,761,437	\$ (4,874,002)	\$ 502,887,435
2	COMMON PLANT ALLOCATED	11,153,532	-	11,153,532
3	ACQUISITION ADJUSTMENT	36,202,069	-	36,202,069
4	COMPLETED NOT CLASSIFIED PLANT	-	-	-
5	CONSTRUCTION WORK IN PROGRESS	8,082,163	-	8,082,163
6	GOODWILL	3,183,612	(3,183,612)	-
7	COMMON CONSTRUCTION WORK IN PROGRESS	363	-	363
8	TOTAL PLANT	\$ <u>566,383,176</u>	\$ <u>(8,057,614)</u>	\$ <u>558,325,562</u>
<u>DEDUCTIONS</u>				
9	ACCUM. DEPR. - UTILITY PLANT	\$ (125,579,503)	\$ 1,323,016	\$ (124,256,487)
10	ACCUM. DEPR. - COMMON PLANT	(1,887,633)	-	(1,887,633)
11	ACCUM. AMORT. - ACQ. ADJ.	(14,675,310)	-	(14,675,310)
12	RETIREMENT WORK IN PROCESS	1,058,629	-	1,058,629
13	CUSTOMER ADV. FOR CONST.	(805,306)	-	(805,306)
14	TOTAL DEDUCTIONS	\$ <u>(141,889,123)</u>	\$ <u>1,323,016</u>	\$ <u>(140,566,107)</u>
15	PLANT NET	\$ <u>424,494,053</u>	\$ <u>(6,734,598)</u>	\$ <u>417,759,455</u>
<u>ALLOWANCE FOR WORKING CAPITAL</u>				
16	BALANCE SHEET METHOD	\$ (134,704,916)	\$ 134,045,885	\$ (659,031)
17	COMMON WORKING CAPITAL	2,937,629	-	2,937,629
18	TOTAL RATE BASE	\$ <u>292,726,766</u>	\$ <u>127,311,287</u>	\$ <u>420,038,053</u>
19	NET OPERATING INCOME	\$ <u>21,780,867</u>	\$ <u>(1,795,911)</u>	\$ <u>19,984,956</u>
20	RATE OF RETURN	<u>7.44%</u>		<u>4.76%</u>

Supporting Schedules: B-1, B-3, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13, C-1

Recap Schedules:

Florida Public Service Commission
 Company: Florida Public Utilities Company Consolidated Gas
 Docket No.: 20220067-GU

Explanation: List and explain all proposed adjustment to the 13-month rate base for the historic base year. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant.

Type Of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Napier

Adj. No.	Adjustment Title	Reason for Adjustment	Adjustment Amount	Non-Utility Amount	Regulated Amount	Increase (Decrease) in Revenue Requirement
<u>UTILITY PLANT IN SERVICE</u>						0.09831
1	Eliminate goodwill	Eliminate goodwill from rate base - as determined by the Commission in prior rate cases	\$ (3,183,612)	\$ -	\$ (3,183,612)	\$ (312,980)
2	Eliminate non-utility plant	Remove non-utility plant from rate base	(2,350,272)	(2,350,272)	-	(231,055)
3	Eliminate flex rate plant	Remove Flexible Gas service plant from Rate Base per Commission Orders PSC-98-1485-FOF-GU for Central Florida Gas and PSC-14-0710-TRF-GU for FPUC	(2,509,598)	-	(2,509,598)	(246,718)
4	Eliminate franchise/consent costs	Eliminate the impact of franchise/consent disallowed in the last rate case - PSC-10-0029-PAA-GU for Central Florida Gas	(14,132)	-	(14,132)	(1,389)
5		TOTAL	\$ (8,057,614)	\$ (2,350,272)	\$ (5,707,342)	\$ (792,143)
<u>ACCUM. DEPR.-UTILITY PLANT</u>						
6	Eliminate non utility plant	Remove accumulated depreciation for non-utility plant from rate base	906,315	906,315	-	89,100
7	Eliminate flex rate plant	Remove Flexible Gas service accumulated depreciation from Rate Base per Commission Orders PSC-98-1485-FOF-GU for Central Florida Gas and PSC-14-0710-TRF-GU for FPUC	402,610	-	402,610	39,581
8	Eliminate franchise/consent costs	Eliminate the impact of franchise/consent disallowed in the last rate case - PSC-10-0029-PAA-GU for Central Florida Gas	14,091	-	14,091	1,385
9		TOTAL	\$ 1,323,016	\$ 906,315	\$ 416,701	\$ 130,066
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
10	(SEE SCHEDULE B-13 FOR DETAIL)		\$ 134,045,885	\$ -	\$ 134,045,885	\$ 13,178,033
11	TOTAL RATE BASE ADJUSTMENTS		\$ 127,311,287	\$ (1,443,957)	\$ 128,755,244	\$ 12,515,955

Supporting Schedules: B-1, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13

Recap Schedules: B-2

Florida Public Service Commission
 Company: Florida Public Utilities Company Consolidated Gas
 Docket No.: 20220067-GU

Explanation: List and explain all proposed adjustment to the 13-month rate base for the historic base year. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant.

Type Of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Napier

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>Working Capital Adjustments</u>					
<u>Current and deferred assets</u>					
1	Eliminate accounts receivable booked to customer deposits in Florida Common	\$ (1,027,831)	\$ -	\$ (1,027,831)	Eliminated from Rate Base
2	Eliminate AEP receivable	(3,178,861)	-	(3,178,861)	Eliminated from Rate Base
3	Eliminate underrecovery of OBA accounts	(717,287)	-	(717,287)	Eliminate underrecovery of PGA and conservation costs
4	Eliminate receivable from associated companies	122,658,697	-	122,658,697	Removed from Rate Base
5	Eliminate environmental regulatory assets	(19,344)	-	(19,344)	Eliminate Environment regulatory assets
6	TOTAL	<u>\$ 117,715,374</u>	<u>\$ -</u>	<u>\$ 117,715,374</u>	
<u>Liabilities</u>					
7	Eliminate customer deposits	\$ (10,307,573)	\$ -	\$ (10,307,573)	Eliminate customer deposits
8	Eliminate environmental liabilities	(5,614,190)	-	(5,614,190)	Eliminate Environmental liabilities
9	Eliminate underrecovery of OBA Accounts	(616,321)	-	(616,321)	Eliminate underrecovery of PGA and conservation costs
10	Allocate accrued interest from parent	214,251	-	214,251	Adjustment for accrued interest financed by parent company
11	Flexible liability adjustment	(47,349)	-	(47,349)	Adjustment to eliminate the impact of competitive rate adjustment per the last rate case - Order No. PSC-10-0029-PAA-GU for Central Florida Gas.
12	Allocate corporate health insurance reserve to gas division	31,667	-	31,667	This adjustment is to record health insurance
13	Eliminate Flex plant	9,004	-	9,004	Remove Flexible Gas service liability from Rate Base per Commission Order PSC-98-1485-FOF-GU for Central Florida Gas.
14	TOTAL	<u>\$ (16,330,511)</u>	<u>\$ -</u>	<u>\$ (16,330,511)</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
15	TOTAL RATE BASE ADJUSTMENTS	<u>\$ 134,045,885</u>	<u>\$ -</u>	<u>\$ 134,045,885</u>	

Florida Public Service Commission

Explanation: Provide the monthly plant balances for each account or sub-account for the historic base year.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
1	301	ORGANIZATION	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328
2	302	FRANCHISES & CONSENTS	14,132	14,132	14,132	14,132	14,132	14,132	14,132
3	303	MISC INTAGIBLE PLANT	213,641	213,641	213,641	213,641	213,641	213,641	213,641
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	410,208	410,208	410,208	410,208	410,208	410,208	410,208
6	375	STRUCTURES & IMPROVEMENTS	1,511,675	1,540,583	1,540,583	1,540,583	1,540,583	1,540,583	1,540,583
7	3761	MAINS - PLASTICS	108,894,031	109,685,964	110,049,877	110,846,846	111,059,238	111,721,091	113,983,179
8	3762	MAINS - STEEL	60,265,468	60,335,499	60,724,445	60,606,163	60,918,251	61,131,034	61,126,530
9	376G	MAINS - GRIP	125,476,327	125,791,207	126,154,353	127,028,664	127,446,817	128,873,750	130,569,338
10	378	MEAS & REG STATION EQUIP-GEN	4,688,920	4,688,920	4,797,624	4,780,301	4,794,416	4,843,208	4,843,208
11	379	MEAS & REG STATION EQUIP-GATE	13,847,002	13,858,212	13,865,051	13,865,051	13,892,335	13,913,416	13,913,416
12	3801	SERVICES - PLASTIC	59,531,633	60,246,672	60,805,330	61,398,125	62,070,654	62,808,110	63,561,688
13	3802	SERVICES - OTHER	1,665,026	1,671,090	1,672,622	1,666,695	1,678,869	1,678,835	1,694,580
14	380G	SERVICES - GRIP	37,053,716	37,448,060	38,073,835	39,942,068	40,390,259	40,989,126	41,522,765
15	381	METERS	19,848,590	20,354,625	20,569,457	20,965,742	21,268,071	21,385,903	21,639,287
16	3811	METERS - AMR EQUIPMENT	2,216,411	2,216,411	2,216,411	2,216,411	2,216,411	2,216,411	2,216,411
17	382	METER & REGULATOR INST.	16,233,694	16,355,053	16,510,428	16,655,457	16,921,972	16,901,686	17,041,765
18	3821	METER INSTALLATIONS - MTU/DCU	593,040	593,040	593,040	593,040	593,040	593,040	593,040
19	383	HOUSE REGULATORS	6,159,457	6,322,776	6,361,711	6,361,711	6,362,589	6,364,250	6,457,040
20	384	HOUSE REG-INST	1,043,751	1,043,751	1,043,751	1,043,751	1,043,751	1,043,751	1,043,751
21	385	IND MEAS & REG STAT EQUIP	2,009,022	2,009,022	2,009,022	2,009,022	1,890,725	1,890,725	1,890,725
22	387	OTHER EQUIPMENT	2,998,550	2,998,550	3,016,020	3,020,497	3,055,243	3,059,720	3,059,720
23	389	LAND & LAND RIGHTS	760,120	760,120	760,120	760,120	760,120	762,185	762,185
24	390	STRUCTURES & IMPROVEMENTS	2,860,497	2,860,497	2,875,497	2,875,497	2,875,497	2,894,899	2,894,899
25	3910	OFFICE FURN & EQUIPMENT	1,137,161	1,137,187	1,137,193	1,137,272	1,131,864	1,131,881	1,137,247
26	3911	COMPUTER AND PERIPHERY	140,101	140,101	140,101	143,044	143,044	143,044	143,044
27	3912	COMPUTER HARDWARE	131,770	114,264	103,667	121,236	124,927	124,927	124,927
28	3913	FURNITURE AND FIXTURES	188,978	188,978	188,978	188,978	188,978	188,978	188,978
29	3914	SYSTEM SOFTWARE	6,241,475	6,248,703	6,250,671	6,272,973	6,261,886	6,266,884	6,266,884
30	392	TRANSPORTATION EQUIPMENT	86,067	86,067	86,067	86,067	86,067	86,067	86,067
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	86,922	86,922	86,922	86,922	105,910	105,910	105,910
32	3922	AUTOS & TRUCKS	5,057,222	4,905,694	4,905,694	4,910,837	4,910,837	4,867,892	4,913,405
33	3924	TRANSPORTATION - OTHER	79,064	79,064	79,064	79,064	79,064	79,064	79,064
34	393	STORES EQUIP	28,510	28,510	28,510	28,510	28,510	28,510	28,510
35	394	TOOLS, SHOP, GARAGE EQUIP	1,049,428	1,049,428	1,049,428	1,054,897	1,054,897	1,070,790	1,084,973
36	396	POWER OPERATED EQUIPMENT	1,467,893	1,467,893	1,467,893	1,467,893	1,467,893	1,467,893	1,467,893
37	397	COMMUNICATION EQUIPMENT	2,043,241	2,043,241	2,043,241	2,106,390	2,105,694	2,068,188	2,068,188
38	398	MISC EQUIP	339,183	339,183	339,183	339,183	339,183	339,183	339,183
39		UTILITY PLANT IN SERVICE	\$ 486,395,257	\$ 489,356,598	\$ 492,207,099	\$ 496,860,319	\$ 499,468,905	\$ 503,242,241	\$ 509,049,692
40	102	GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-
41		TOTAL UTILITY PLANT	\$ 486,395,257	\$ 489,356,598	\$ 492,207,099	\$ 496,860,319	\$ 499,468,905	\$ 503,242,241	\$ 509,049,692

Supporting Schedules:

Recap Schedules: B-1, B-2, B-3

Florida Public Service Commission

Explanation:

Provide the monthly plant balances for each account or sub-account for the historic base year.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	301	ORGANIZATION	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	\$ 23,328	23,328
2	302	FRANCHISES & CONSENTS	14,132	14,132	14,132	14,132	14,132	14,132	14,132
3	303	MISC INTAGIBLE PLANT	213,641	213,641	213,641	213,641	213,641	213,641	213,641
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	410,208	410,208	410,208	410,208	410,208	410,208	410,208
6	375	STRUCTURES & IMPROVEMENTS	1,540,583	1,540,583	1,540,583	1,540,583	1,540,583	1,540,583	1,538,359
7	3761	MAINS - PLASTICS	113,593,127	113,823,477	114,297,972	115,038,476	115,031,543	115,361,925	112,568,211
8	3762	MAINS - STEEL	61,912,127	62,074,410	62,078,949	62,097,136	62,161,755	62,159,262	61,353,156
9	376G	MAINS - GRIP	130,811,277	134,013,103	134,359,011	134,473,466	134,971,908	141,518,776	130,883,692
10	378	MEAS & REG STATION EQUIP-GEN	4,843,208	4,843,208	4,843,208	4,843,208	4,843,208	4,843,208	4,807,373
11	379	MEAS & REG STATION EQUIP-GATE	13,913,416	13,913,416	13,995,899	14,002,288	14,032,715	14,032,715	13,926,533
12	3801	SERVICES - PLASTIC	64,082,749	64,767,421	65,279,675	66,185,113	66,870,559	66,653,050	63,404,675
13	3802	SERVICES - OTHER	1,694,598	1,702,153	1,702,171	1,715,905	1,712,177	1,738,351	1,691,775
14	380G	SERVICES - GRIP	42,365,733	43,024,979	43,831,002	44,107,318	44,817,598	44,883,146	41,419,200
15	381	METERS	21,857,459	21,977,989	22,084,436	22,179,437	22,378,922	22,386,759	21,453,591
16	3811	METERS - AMR EQUIPMENT	2,216,411	2,216,411	2,216,411	2,216,411	2,216,411	2,236,536	2,217,959
17	382	METER & REGULATOR INST.	17,156,366	17,367,935	17,523,897	17,671,376	17,800,358	17,991,110	17,087,007
18	3821	METER INSTALLATIONS - MTU/DCU	593,040	593,040	593,040	593,040	593,040	593,040	593,040
19	383	HOUSE REGULATORS	6,489,982	6,507,843	6,497,238	6,524,843	6,625,962	6,695,727	6,440,856
20	384	HOUSE REG-INST	1,043,751	1,043,751	1,043,751	1,053,314	1,053,753	1,053,753	1,046,026
21	385	IND MEAS & REG STAT EQUIP	1,890,725	1,890,725	1,890,725	1,890,725	1,890,725	1,890,725	1,927,124
22	387	OTHER EQUIPMENT	3,059,720	3,059,720	3,059,720	3,059,720	3,104,302	3,104,302	3,050,445
23	389	LAND & LAND RIGHTS	762,185	762,185	762,185	762,185	762,185	762,185	761,390
24	390	STRUCTURES & IMPROVEMENTS	2,894,899	2,894,899	2,894,899	2,900,271	2,900,271	2,900,271	2,886,369
25	3910	OFFICE FURN & EQUIPMENT	1,141,401	1,141,401	1,118,366	1,118,373	1,118,377	1,116,922	1,131,127
26	3911	COMPUTER AND PERIPHERY	143,044	143,044	143,044	143,044	143,044	143,044	142,365
27	3912	COMPUTER HARDWARE	129,658	129,658	128,169	128,169	128,169	124,216	124,135
28	3913	FURNITURE AND FIXTURES	188,978	188,978	188,978	188,978	188,978	187,228	188,844
29	3914	SYSTEM SOFTWARE	6,266,884	6,266,884	6,268,021	6,255,530	6,256,440	6,256,525	6,259,981
30	392	TRANSPORTATION EQUIPMENT	86,067	86,067	86,067	86,067	86,067	86,067	86,067
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	105,910	105,910	105,910	105,910	156,001	156,001	107,774
32	3922	AUTOS & TRUCKS	4,974,321	4,977,630	4,911,705	4,933,761	5,017,880	5,049,832	4,948,978
33	3924	TRANSPORTATION - OTHER	79,064	79,064	79,064	79,064	79,064	79,064	79,064
34	393	STORES EQUIP	28,510	28,510	28,510	29,982	29,982	29,982	28,850
35	394	TOOLS, SHOP, GARAGE EQUIP	1,099,324	1,099,324	1,092,367	1,102,874	1,102,874	1,115,044	1,078,896
36	396	POWER OPERATED EQUIPMENT	1,467,893	1,467,893	1,473,061	1,473,061	1,473,061	1,412,158	1,464,798
37	397	COMMUNICATION EQUIPMENT	2,068,188	2,068,188	2,085,292	2,087,807	2,047,305	1,987,740	2,063,285
38	398	MISC EQUIP	339,183	339,183	339,183	339,183	339,183	339,183	339,183
39		UTILITY PLANT IN SERVICE	\$ 511,501,088	\$ 516,800,289	\$ 519,203,819	\$ 521,587,928	\$ 524,135,712	\$ 531,089,739	\$ 507,761,437
40	102	GAS PLANT PURCHASED OR SOLD	-	-	-	-	-	-	-
41		TOTAL UTILITY PLANT	\$ 511,501,088	\$ 516,800,289	\$ 519,203,819	\$ 521,587,928	\$ 524,135,712	\$ 531,089,739	\$ 507,761,437

Supporting Schedules:

Recap Schedules: B-1, B-2, B-3

Florida Public Service Commission

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the historic base year segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
1	374	LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-
4	389	LAND	596,858	596,858	596,858	596,858	596,858	596,858	596,858	596,858	596,858
5	390	STRUCTURES & IMPROVEMENTS	7,749,845	7,751,696	7,759,925	7,765,009	7,766,494	7,768,079	7,746,101	7,746,101	7,746,101
6	3902	LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-	-	-
7	3910	OFFICE FURN & EQUIPMENT	738,585	738,585	738,585	738,585	738,585	738,585	742,003	742,003	742,003
8	3912	COMPUTER AND PERIPHERY	155,847	155,847	155,847	152,165	96,329	96,329	96,329	96,329	96,329
9	3913	COMPUTER HARDWARE	432,440	432,440	432,440	432,440	432,440	432,440	432,440	432,440	432,440
10	3914	FURNITURE AND FIXTURES	856,175	864,261	864,261	864,261	864,261	864,261	892,461	908,228	917,653
11	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	258,117	258,117	258,117	258,117	258,117	258,117	258,117	258,117	258,117
12	3922	AUTOS & TRUCKS	763,766	763,766	763,766	763,766	763,766	763,766	763,766	763,766	763,766
13	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-	-	-
14	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-
15	397	COMPUTER EQUIPMENT	640,741	640,741	640,741	640,741	640,741	640,741	640,741	640,741	640,741
16	398	MISC EQUIP (SPECIFY)	32,922	32,922	32,922	32,922	32,922	32,922	32,922	32,922	32,922
17		TOTAL	\$ 12,225,295	\$ 12,235,232	\$ 12,243,461	\$ 12,244,863	\$ 12,190,512	\$ 12,192,097	\$ 12,201,736	\$ 12,217,504	\$ 12,226,929

			13 Month Average	Non-Utility %	13 Month Avg. Non-Utility	Method of Allocation	% Allocated to FPUC	% Allocated to CFG	% Allocated to Indiantown	% Allocated to Ft. Meade
18	374	LAND	\$ -	42.41%	\$ -		40.08%	17.54%	-0.27%	0.25%
19	375	STRUCTURES & IMPROVEMENTS	-	42.41%	-		40.08%	17.54%	-0.27%	0.25%
20	387	OTHER EQUIPMENT	-	42.41%	-		40.08%	17.54%	-0.27%	0.25%
21	389	LAND	596,858	42.41%	253,122	By Department by Use	40.08%	17.54%	-0.27%	0.25%
22	390	STRUCTURES & IMPROVEMENTS	7,752,597	42.41%	3,287,807	By Department by Use	40.08%	17.54%	-0.27%	0.25%
23	3902	LEASEHOLD IMPROVEMENTS	-	42.41%	-		40.08%	17.54%	-0.27%	0.25%
24	3910	OFFICE FURN & EQUIPMENT	740,425	42.41%	314,008	By Department by Use	40.08%	17.54%	-0.27%	0.25%
25	3912	COMPUTER AND PERIPHERY	102,742	42.41%	43,572	By Department by Use	40.08%	17.54%	-0.27%	0.25%
26	3913	COMPUTER HARDWARE	432,440	42.41%	183,394	By Department by Use	40.08%	17.54%	-0.27%	0.25%
27	3914	FURNITURE AND FIXTURES	893,048	42.41%	378,734	By Department by Use	40.08%	17.54%	-0.27%	0.25%
28	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	258,117	42.41%	109,465	By Department by Use	40.08%	17.54%	-0.27%	0.25%
29	3922	AUTOS & TRUCKS	763,766	42.41%	323,906	By Department by Use	40.08%	17.54%	-0.27%	0.25%
30	394	TOOL, SHOP, & GARAGE EQUIP	-	42.41%	-		40.08%	17.54%	-0.27%	0.25%
31	396	POWER OPERATED EQUIPMENT	-	42.41%	-		40.08%	17.54%	-0.27%	0.25%
32	397	COMPUTER EQUIPMENT	640,741	42.41%	271,732	By Department by Use	40.08%	17.54%	-0.27%	0.25%
33	398	MISC EQUIP (SPECIFY)	32,922	42.41%	13,962	By Department by Use	40.08%	17.54%	-0.27%	0.25%
			-	42.41%	-		40.08%	17.54%	-0.27%	0.25%
34		TOTAL	\$ 12,213,656		\$ 5,179,702					
		Page 3-4 Corporate Allocations	15,211,164		11,091,981					
		TOTAL	\$ 27,424,820		\$ 16,271,682					

Florida Public Service Commission

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the historic base year segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	374	LAND	\$ -	\$ -	\$ -	\$ -	-
2	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-
3	387	OTHER EQUIPMENT	-	-	-	-	-
4	389	LAND	596,858	596,858	596,858	596,858	596,858
5	390	STRUCTURES & IMPROVEMENTS	7,746,101	7,746,101	7,746,101	7,746,101	7,752,597
6	3902	LEASEHOLD IMPROVEMENTS	-	-	-	-	-
7	3910	OFFICE FURN & EQUIPMENT	742,003	742,003	742,003	742,003	740,425
8	3912	COMPUTER AND PERIPHERY	64,154	64,154	64,154	41,833	102,742
9	3913	COMPUTER HARDWARE	432,440	432,440	432,440	432,440	432,440
10	3914	FURNITURE AND FIXTURES	917,653	927,710	932,208	936,225	893,048
11	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	258,117	258,117	258,117	258,117	258,117
12	3922	AUTOS & TRUCKS	763,766	763,766	763,766	763,766	763,766
13	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-
14	396	POWER OPERATED EQUIPMENT	-	-	-	-	-
15	397	COMPUTER EQUIPMENT	640,741	640,741	640,741	640,741	640,741
16	398	MISC EQUIP (SPECIFY)	32,922	32,922	32,922	32,922	32,922
17		TOTAL	\$ 12,194,754	\$ 12,204,811	\$ 12,209,309	\$ 12,191,005	\$ 12,213,656

			Amount	Amount	Amount	Amount	Total
			Allocated to FPUC	Allocated to CFG	Allocated to Indiantown	Allocated to Ft. Meade	
18	374	LAND	-	-	-	-	-
19	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-
20	387	OTHER EQUIPMENT	-	-	-	-	-
21	389	LAND	239,193	104,689	(1,609)	1,475	343,748
22	390	STRUCTURES & IMPROVEMENTS	3,106,882	1,359,806	(20,901)	19,157	4,464,943
23	3902	LEASEHOLD IMPROVEMENTS	-	-	-	-	-
24	3910	OFFICE FURN & EQUIPMENT	296,728	129,871	(1,996)	1,830	426,432
25	3912	COMPUTER AND PERIPHERY	41,174	18,021	(277)	254	59,172
26	3913	COMPUTER HARDWARE	173,302	75,850	(1,166)	1,069	249,055
27	3914	FURNITURE AND FIXTURES	357,892	156,641	(2,408)	2,207	514,332
28	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	103,441	45,274	(696)	638	148,657
29	3922	AUTOS & TRUCKS	306,082	133,965	(2,059)	1,887	439,875
30	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-
31	396	POWER OPERATED EQUIPMENT	-	-	-	-	-
32	397	COMPUTER EQUIPMENT	256,779	112,386	(1,727)	1,583	369,021
33	398	MISC EQUIP (SPECIFY)	13,194	5,775	(89)	81	18,961
34		TOTAL	\$ 4,894,668	\$ 2,142,275	\$ (32,928)	\$ 30,180	\$ 7,034,195
		Page 3-4 Corporate Allocations	2,890,601	1,210,664	15,226	2,844	4,119,337
		TOTAL	\$ 7,785,269	\$ 3,352,940	\$ (17,702)	\$ 33,024	\$ 11,153,532

Florida Public Service Commission
 Company: Florida Public Utilities Common
 Docket No.: 20220067-GU

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the historic base year segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type Of Data Shown:
 Historic Year Data: 12/31/2021
 Witness: M. Galtman, M. Napier

Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
1	301	ORGANIZATION	5,966	5,966	5,966	5,966	5,966	5,966	5,966	5,966	5,966
2	375	STRUCTURES & IMPROVEMENTS									
3	387	OTHER EQUIPMENT									
4	389	LAND									
5	390	STRUCTURES & IMPROVEMENTS	5,204,446	5,204,446	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142	5,047,142
6	3901	LEASEHOLD IMPROVEMENTS	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492
7	3910	OFFICE FURN & EQUIPMENT	1,115,856	1,115,856	1,125,422	1,198,793	1,198,793	1,201,535	1,188,098	1,188,098	1,188,098
8	3911	COMPUTER & PERIPH	3,817,518	3,821,752	3,822,561	3,810,907	3,800,959	3,802,145	3,793,826	3,793,826	3,791,738
9	3912	COMPUTER AND PERIPHERY	408,872	408,872	349,634	343,423	330,586	362,250	416,779	451,533	597,442
10	3913	COMPUTER HARDWARE	133,969	133,969	133,969	133,969	133,969	133,969	133,969	133,969	133,969
11	3914	SYSTEM SOFTWARE	2,887,381	2,893,243	2,916,624	3,030,675	3,100,147	3,151,100	3,228,428	3,320,818	3,385,637
12	3921	AUTOS & TRUCKS (UP TO 1/2 TON)									
13	3922	AUTOS & TRUCKS									
14	394	TOOL, SHOP, & GARAGE EQUIP									
15	396	POWER OPERATED EQUIPMENT									
16	397	COMPUTER EQUIPMENT	869,582	869,582	869,582	814,850	838,700	838,700	838,700	838,700	838,700
17	398	MISC EQUIP (SPECIFY)									
18		TOTAL	\$ 14,865,082	\$ 14,875,178	\$ 14,692,393	\$ 14,807,216	\$ 14,877,754	\$ 14,964,299	\$ 15,074,401	\$ 15,201,545	\$ 15,410,185

13 Month	Non-Utility	13 Month Avg.		% Allocated	% Allocated	% Allocated	% Allocated
Average	%	Non-Utility	Method of Allocation	to FPUC	to CFG	to Indiantown	to Ft. Meade

19	301	ORGANIZATION	\$ 5,966	72.92%	\$ 4,350	By Department by Use	19.00%	7.96%	0.10%	0.02%
20	375	STRUCTURES & IMPROVEMENTS	\$ -	72.92%	\$ -		19.00%	7.96%	0.10%	0.02%
21	387	OTHER EQUIPMENT	\$ -	72.92%	\$ -		19.00%	7.96%	0.10%	0.02%
22	389	LAND	\$ -	72.92%	\$ -		19.00%	7.96%	0.10%	0.02%
23	390	STRUCTURES & IMPROVEMENTS	\$ 5,071,343	72.92%	\$ 3,698,023	By Department by Use	19.00%	7.96%	0.10%	0.02%
24	3901	LEASEHOLD IMPROVEMENTS	\$ 421,492	72.92%	\$ 307,352	By Department by Use	19.00%	7.96%	0.10%	0.02%
25	3910	OFFICE FURN & EQUIPMENT	\$ 1,174,842	72.92%	\$ 856,695	By Department by Use	19.00%	7.96%	0.10%	0.02%
26	3911	COMPUTER & PERIPH	\$ 3,820,342	72.92%	\$ 2,785,793	By Department by Use	19.00%	7.96%	0.10%	0.02%
27	3912	COMPUTER AND PERIPHERY	\$ 515,449	72.92%	\$ 375,865	By Department by Use	19.00%	7.96%	0.10%	0.02%
28	3913	COMPUTER HARDWARE	\$ 133,969	72.92%	\$ 97,690	By Department by Use	19.00%	7.96%	0.10%	0.02%
29	3914	SYSTEM SOFTWARE	\$ 3,223,769	72.92%	\$ 2,350,772	By Department by Use	19.00%	7.96%	0.10%	0.02%
30	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	\$ -	72.92%	\$ -		19.00%	7.96%	0.10%	0.02%
31	3922	AUTOS & TRUCKS	\$ -	72.92%	\$ -		19.00%	7.96%	0.10%	0.02%
32	394	TOOL, SHOP, & GARAGE EQUIP	\$ -	72.92%	\$ -		19.00%	7.96%	0.10%	0.02%
33	396	POWER OPERATED EQUIPMENT	\$ -	72.92%	\$ -		19.00%	7.96%	0.10%	0.02%
34	397	COMPUTER EQUIPMENT	\$ 843,992	72.92%	\$ 615,439	By Department by Use	19.00%	7.96%	0.10%	0.02%
35	398	MISC EQUIP (SPECIFY)	\$ -	72.92%	\$ -		19.00%	7.96%	0.10%	0.02%
			\$ -	72.92%	\$ -		19.00%	7.96%	0.10%	0.02%
36		TOTAL	\$ 15,211,164		\$ 11,091,981					

Florida Public Service Commission
 Company: Florida Public Utilities Common
 Docket No.: 20220067-GU

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the historic base year segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type Of Data Shown:
 Historic Year Data: 12/31/2021
 Witness: M. Galtman, M. Napier

Line No.	A/C No.	Description	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	301	ORGANIZATION	5,966	5,966	5,966	5,966	\$ 5,966
2	375	STRUCTURES & IMPROVEMENTS					-
3	387	OTHER EQUIPMENT					-
4	389	LAND					-
5	390	STRUCTURES & IMPROVEMENTS	5,047,142	5,047,142	5,047,142	5,047,142	5,071,343
6	3901	LEASEHOLD IMPROVEMENTS	421,492	421,492	421,492	421,492	421,492
7	3910	OFFICE FURN & EQUIPMENT	1,188,098	1,188,098	1,188,098	1,188,098	1,174,842
8	3911	COMPUTER & PERIPH	3,850,064	3,856,926	3,852,154	3,850,066	3,820,342
9	3912	COMPUTER AND PERIPHERY	637,796	739,356	782,300	871,991	515,449
10	3913	COMPUTER HARDWARE	133,969	133,969	133,969	133,969	133,969
11	3914	SYSTEM SOFTWARE	3,385,694	3,570,308	3,528,657	3,510,288	3,223,769
12	3921	AUTOS & TRUCKS (UP TO 1/2 TON)					-
13	3922	AUTOS & TRUCKS					-
14	394	TOOL, SHOP, & GARAGE EQUIP					-
15	396	POWER OPERATED EQUIPMENT					-
16	397	COMPUTER EQUIPMENT	838,700	838,700	838,700	838,700	843,992
17	398	MISC EQUIP (SPECIFY)					-
18	TOTAL		\$ 15,508,922	\$ 15,801,958	\$ 15,798,479	\$ 15,867,713	\$ 15,211,164

			Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
19	301	ORGANIZATION	1,134	475	6	1	1,616
20	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-
21	387	OTHER EQUIPMENT	-	-	-	-	-
22	389	LAND	-	-	-	-	-
23	390	STRUCTURES & IMPROVEMENTS	963,715	403,631	5,076	948	1,373,371
24	3901	LEASEHOLD IMPROVEMENTS	80,097	33,547	422	79	114,144
25	3910	OFFICE FURN & EQUIPMENT	223,257	93,506	1,176	220	318,159
26	3911	COMPUTER & PERIPH	725,986	304,063	3,824	714	1,034,587
27	3912	COMPUTER AND PERIPHERY	97,952	41,025	516	96	139,589
28	3913	COMPUTER HARDWARE	25,458	10,663	134	25	36,280
29	3914	SYSTEM SOFTWARE	612,618	256,581	3,227	603	873,029
30	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-
31	3922	AUTOS & TRUCKS	-	-	-	-	-
32	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-
33	396	POWER OPERATED EQUIPMENT	-	-	-	-	-
34	397	COMPUTER EQUIPMENT	160,385	67,174	845	158	228,562
35	398	MISC EQUIP (SPECIFY)	-	-	-	-	-
36	TOTAL		\$ 2,890,601	\$ 1,210,664	\$ 15,226	\$ 2,844	\$ 4,119,337

Supporting Schedules: B-5 p.2, B-5 p.3

Recap Schedules: B-2, B-3

Florida Public Service Commission

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description & Address	13-Month Average						Basis for Allocation
			Plant			Accumulated Depreciation/Amortization			
			Utility	Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
1	374	N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	374	N/A	-	-	-	-	-	-	
3	374	N/A	-	-	-	-	-	-	
4	374	N/A	-	-	-	-	-	-	
5	374	N/A	-	-	-	-	-	-	
6	374	N/A	-	-	-	-	-	-	
7	374	N/A	-	-	-	-	-	-	
8	374	N/A	-	-	-	-	-	-	
9	374	N/A	-	-	-	-	-	-	
10	374	N/A	-	-	-	-	-	-	
11	374	N/A	-	-	-	-	-	-	
12	374	N/A	-	-	-	-	-	-	
13	374	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	375	N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	375	N/A	-	-	-	-	-	-	
16	375	N/A	-	-	-	-	-	-	
17	375	N/A	-	-	-	-	-	-	
18	375	N/A	-	-	-	-	-	-	
19	375	N/A	-	-	-	-	-	-	
20	375	N/A	-	-	-	-	-	-	
21	375	N/A	-	-	-	-	-	-	
22	375	N/A	-	-	-	-	-	-	
23	375	N/A	-	-	-	-	-	-	
24	375	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Florida Public Service Commission

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman, M. Napier

Line No.	A/C No.	Description & Address	13-Month Average						Basis for Allocation
			Plant			Accumulated Depreciation/Amortization			
			Utility	Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
Land and land rights									
1	389	Land - 208 Wildlight Ave, Yulee FL 32097	\$ 343,738	\$ 253,120	\$ 596,858				By Department by Use
2	389	TOTAL	<u>343,738</u>	<u>253,120</u>	<u>596,858</u>				
Structures and improvements									
3	390	208 Wildlight Ave, Yulee FL 32097	\$ 4,385,432	\$ 3,229,363	\$ 7,614,795	\$ 176,161	\$ 129,709	\$ 305,870	By Department by Use
4	390	780 Amelia Island Parkway Fernandina Beach FL 32034	58,643	43,183	101,826	9,872	7,269	17,141	By Department by Use
5	390	EcoPlex 1641 Worthington Road, Suite 220 West Palm Beach, FL 33409	20,719	15,257	35,976	3,976	2,928	6,904	By Department by Use
6	390	TOTAL	<u>\$ 4,464,793</u>	<u>\$ 3,287,804</u>	<u>\$ 7,752,597</u>	<u>\$ 190,009</u>	<u>\$ 139,906</u>	<u>\$ 329,915</u>	

Supporting Schedules:

Recap Schedules: B-5 Page 1 to 2 and B-11 Page 1 and 2

Florida Public Service Commission

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description & Address	13-Month Average						Basis for Allocation
			Plant			Accumulated Depreciation/Amortization			
			Utility	Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
1	389	NONE	-	-	-	-	-	-	
2	389	TOTAL	-	-	-	-	-	-	
		Structures and improvements							
3	390	Compass Point office Dover DE	\$ 38,002	\$ 102,322	\$ 140,324	\$ 32,765	\$ 88,225	\$ 120,990	By Department by Use
4	390	Corporate office - Energy Lane Dover DE	1,052,427	2,833,791	3,886,218	102,142	275,029	377,171	By Department by Use
5	390	Middletown offices -Middletown DE	112,234	302,205	414,439	59,956	161,438	221,394	By Department by Use
6	390	Newark Delaware office	23,754	63,961	87,715	7,183	19,341	26,524	By Department by Use
7	390	Corporate offices - Silver Lake Dover DE	146,954	395,693	542,647	93,355	251,370	344,725	By Department by Use
8	390	TOTAL	\$ 1,373,371	\$ 3,697,972	\$ 5,071,343	\$ 295,401	\$ 795,403	\$ 1,090,804	

Supporting Schedules:

Recap Schedules: B-5 Page 3 to 4 and B-11 Page 3 and 4

Florida Public Service Commission

Explanation: Provide the following information relating to each acquisition adjustment included in the rate case.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

1. Describe the property acquired which resulted in the acquisition adjustment.

- A. Merger of FPUC with Chesapeake Utilities Corporation
- B. Sanford Distribution System
- C. Deland Distribution System
- D. Atlantis Distribution System
- E. University Park Distribution System
- F. North Palm Beach Distribution System
- G. South Florida Natural Gas (SFNG)
- H. Indiantown Gas Company

2. Date of acquisition.

- A. October 28, 2009
- B. January 1, 1965
- C. June 1, 1967
- D. July 31, 1967
- E. July 22, 1980
- F. October 22, 1975
- G. December 14, 2001 (Effective 11/18/04)
- H. August 9, 2010

3. Amount of acquisition adjustment.

- A. \$ 34,192,493
- B. \$ 102,833
- C. \$ 230,090
- D. \$ 7,717
- E. \$ (24,389)
- F. \$ (12,851)
- G. \$ 960,376
- H. \$ 745,800

4. Was the property purchased from a related party?

- A. No
- B. No
- C. No
- D. No
- E. No
- F. No
- G. No
- H. No

5. Has the acquisition adjustment been approved by the Commission?

- A. Yes
- B. Yes
- C. Yes
- D. No
- E. No
- F. No
- G. Yes
- H. Yes

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

- A. Docket No. 110133-GU, Order No. PSC-12-0010-PAA-GU.
- B. Letter 12/28/65 from F.H. Roming
- C. Not able to locate letter
- D. None
- E. None
- F. None
- G. 2004 Rate Proceeding, Docket No. 040216-GU, Order No. PSC-04.1110-PAA-GU, Effective 11/18/04
- H. Docket No. 120311-GU, Order No. PSC-14-0015-PAA-GU

Florida Public Service Commission

Explanation: Provide the following information relating to each acquisition adjustment included in the rate case.

Type Of Data Shown:
Historic Year Data: 12/31/2021
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

		Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-22	Jun-22
1	1140 Acquisition Adjustment							
2	A. Merger of FPUC w/ Chesapeake Utilities Corp.	\$ 34,192,493	\$ 34,192,493	\$ 34,192,493	\$ 34,192,493	\$ 34,192,493	\$ 34,192,493	\$ 34,192,493
3	B. Sanford Distribution System	102,833	102,833	102,833	102,833	102,833	102,833	102,833
4	C. Deland Distribution System	230,090	230,090	230,090	230,090	230,090	230,090	230,090
5	D. Atlantis Distribution System	7,717	7,717	7,717	7,717	7,717	7,717	7,717
6	E. University Park Distribution System	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)
7	F. North Palm Beach Distribution System	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)
8	G. South Florida Natural Gas (SFNG)	960,376	960,376	960,376	960,376	960,376	960,376	960,376
9	H. Indiantown Gas Company	745,800	745,800	745,800	745,800	745,800	745,800	745,800
		<u>\$ 36,202,069</u>	<u>\$ 36,202,069</u>	<u>\$ 36,202,069</u>	<u>\$ 36,202,069</u>	<u>\$ 36,202,069</u>	<u>\$ 36,202,069</u>	<u>\$ 36,202,069</u>
10	1150 Accumulated Amortization							
11	A. Merger of FPUC w/ Chesapeake Utilities Corp.	\$ (12,727,204)	\$ (12,822,183)	\$ (12,917,162)	\$ (13,012,141)	\$ (13,107,120)	\$ (13,202,099)	\$ (13,297,078)
12	B. Sanford Distribution System	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)
13	C. Deland Distribution System	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)
14	D. Atlantis Distribution System	(7,717)	(7,717)	(7,717)	(7,717)	(7,717)	(7,717)	(7,717)
15	E. University Park Distribution System	24,389	24,389	24,389	24,389	24,389	24,389	24,389
16	F. North Palm Beach Distribution System	12,851	12,851	12,851	12,851	12,851	12,851	12,851
17	G. South Florida Natural Gas (SFNG)	(516,076)	(518,744)	(521,412)	(524,080)	(526,748)	(529,416)	(532,084)
18	H. Indiantown Gas Company	(517,889)	(522,032)	(526,175)	(530,318)	(534,461)	(538,604)	(542,747)
		<u>\$ (14,064,569)</u>	<u>\$ (14,166,359)</u>	<u>\$ (14,268,149)</u>	<u>\$ (14,369,939)</u>	<u>\$ (14,471,729)</u>	<u>\$ (14,573,519)</u>	<u>\$ (14,675,309)</u>
19								
20	4060 Monthly Amortization							
21	A. Merger of FPUC w/ Chesapeake Utilities Corp.		\$ 94,979	\$ 94,979	\$ 94,979	\$ 94,979	\$ 94,979	\$ 94,979
22	B. Sanford Distribution System		-	-	-	-	-	-
23	C. Deland Distribution System		-	-	-	-	-	-
24	D. Atlantis Distribution System		-	-	-	-	-	-
25	E. University Park Distribution System		-	-	-	-	-	-
26	F. North Palm Beach Distribution System		-	-	-	-	-	-
27	G. South Florida Natural Gas (SFNG)		2,668	2,668	2,668	2,668	2,668	2,668
28	H. Indiantown Gas Company		4,143	4,143	4,143	4,143	4,143	4,143
			<u>\$ 101,790</u>	<u>\$ 101,790</u>	<u>\$ 101,790</u>	<u>\$ 101,790</u>	<u>\$ 101,790</u>	<u>\$ 101,790</u>

Supporting Schedules: B-1

Recap Schedules: B-2

Florida Public Service Commission

Explanation: Provide the following information relating to each acquisition adjustment included in the rate case.

Type Of Data Shown:
Historic Year Data: 12/31/2021
Witness: M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

		Jul-22	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Mo. Average
1	1140 Acquisition Adjustment							
2	A. Merger of FPUC w/ Chesapeake Utilities Corp.	\$ 34,192,493	\$ 34,192,493	\$ 34,192,493	\$ 34,192,493	\$ 34,192,493	\$ 34,192,493	\$ 34,192,493
3	B. Sanford Distribution System	102,833	102,833	102,833	102,833	102,833	102,833	102,833
4	C. Deland Distribution System	230,090	230,090	230,090	230,090	230,090	230,090	230,090
5	D. Atlantis Distribution System	7,717	7,717	7,717	7,717	7,717	7,717	7,717
6	E. University Park Distribution System	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)	(24,389)
7	F. North Palm Beach Distribution System	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)	(12,851)
8	G. South Florida Natural Gas (SFNG)	960,376	960,376	960,376	960,376	960,376	960,376	960,376
9	H. Indiantown Gas Company	745,800	745,800	745,800	745,800	745,800	745,800	745,800
		<u>\$ 36,202,069</u>	<u>\$ 36,202,069</u>	<u>\$ 36,202,069</u>	<u>\$ 36,202,069</u>	<u>\$ 36,202,069</u>	<u>\$ 36,202,069</u>	<u>36,202,069</u>
10	1150 Accumulated Amortization							
11	A. Merger of FPUC w/ Chesapeake Utilities Corp.	\$ (13,392,057)	\$ (13,487,036)	\$ (13,582,015)	\$ (13,676,994)	\$ (13,771,973)	\$ (13,866,952)	(13,297,078)
12	B. Sanford Distribution System	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)	(102,833)
13	C. Deland Distribution System	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)	(230,090)
14	D. Atlantis Distribution System	(7,717)	(7,717)	(7,717)	(7,717)	(7,717)	(7,717)	(7,717)
15	E. University Park Distribution System	24,389	24,389	24,389	24,389	24,389	24,389	24,389
16	F. North Palm Beach Distribution System	12,851	12,851	12,851	12,851	12,851	12,851	12,851
17	G. South Florida Natural Gas (SFNG)	(534,752)	(537,420)	(540,088)	(542,756)	(545,424)	(548,092)	(532,084)
18	H. Indiantown Gas Company	(546,890)	(551,033)	(555,176)	(559,319)	(563,462)	(567,605)	(542,747)
		<u>\$ (14,777,099)</u>	<u>\$ (14,878,889)</u>	<u>\$ (14,980,679)</u>	<u>\$ (15,082,469)</u>	<u>\$ (15,184,259)</u>	<u>\$ (15,286,049)</u>	<u>(14,675,309)</u>
19								
20	4060 Monthly Amortization							Total
21	A. Merger of FPUC w/ Chesapeake Utilities Corp.	\$ 94,979	\$ 94,979	\$ 94,979	\$ 94,979	\$ 94,979	\$ 94,979	\$ 1,139,750
22	B. Sanford Distribution System	-	-	-	-	-	-	-
23	C. Deland Distribution System	-	-	-	-	-	-	-
24	D. Atlantis Distribution System	-	-	-	-	-	-	-
25	E. University Park Distribution System	-	-	-	-	-	-	-
26	F. North Palm Beach Distribution System	-	-	-	-	-	-	-
27	G. South Florida Natural Gas (SFNG)	2,668	2,668	2,668	2,668	2,668	2,668	32,016
28	H. Indiantown Gas Company	4,143	4,143	4,143	4,143	4,143	4,143	49,716
		<u>\$ 101,790</u>	<u>\$ 101,790</u>	<u>\$ 101,790</u>	<u>\$ 101,790</u>	<u>\$ 101,790</u>	<u>\$ 101,790</u>	<u>\$ 1,221,482</u>

Supporting Schedules: B-1

Recap Schedules: B-2

Florida Public Service Commission

Explanation: Provide a schedule showing property held for future use by month and by item for the thirteen month period ending with the last month of the historic base year.

Type Of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Acct. No.	Description	December	January	February	March	April	May	June	July	August	September	October	November	December	13 Month Average
1		N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3		N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4		N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5		N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6		N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Florida Public Service Commission

Explanation: Provide details for property held for future use.

Type Of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	Date of Acquisition	Location	Reason for Purchase	Expenditures as of the End of The Historic Base Year
----------	-------------	---------------------	----------	---------------------	--

1	N/A				
---	-----	--	--	--	--

DATE CONSTRUCTION IS TO COMMENCE:

DATE TO BE PLACED IN SERVICE:

INDICATE CURRENT USE

ITEMS INCLUDED IN RATE BASE

2	N/A				
---	-----	--	--	--	--

Florida Public Service Commission

Explanation: Provide a schedule, showing, by month, construction work in progress segregated by items on which allowance for funds used during construction (afudc) was charged and on which no afudc was charged. The schedule shall include a description of the company's policy as to which jobs received afudc, together with the calculations supporting the afudc rates.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No 20220067-GU

Line No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	AFUDC Charged Description* NONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	TOTAL - A.F.U.D.C. CHARGED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AFUDC Not Charged Description*															
3	CWIP balance	\$ 6,824,944	\$ 7,077,731	\$ 7,639,524	\$ 10,151,434	\$ 10,861,861	\$ 9,715,485	\$ 8,131,058	\$ 8,553,849	\$ 6,454,942	\$ 7,136,147	\$ 8,220,953	\$ 9,446,926	\$ 4,853,259	\$ 8,082,163
4	TOTAL C.W.I.P.	\$ 6,824,944	\$ 7,077,731	\$ 7,639,524	\$ 10,151,434	\$ 10,861,861	\$ 9,715,485	\$ 8,131,058	\$ 8,553,849	\$ 6,454,942	\$ 7,136,147	\$ 8,220,953	\$ 9,446,926	\$ 4,853,259	\$ 8,082,163

Description of company's policy of charging A.F.U.D.C.:

The Company has not charged A.F.U.D.C.

Calculation of historic base year A.F.U.D.C. rate:

The Company does not currently have an approved rate.

*List by address or construction category if detail is not available

Florida Public Service Commission

Explanation: Provide a schedule, showing, by month, construction work in progress segregated by items on which allowance for funds used during construction (afudc) was charged and on which no afudc was charged. The schedule shall include a description of the company's policy as to which jobs received afudc, together with the calculations supporting the afudc rates.

Type Of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	Division	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
AFUDC Charged Description*																
1		Common	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3		Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4		Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5		Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6		Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	TOTAL - A.F.U.D.C. CHARGED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AFUDC Not Charged Description*																
8	CWIP balance	Common	\$ -	\$ -	\$ -	\$ -	\$ 3,418	\$ 3,418	\$ -	\$ -	\$ -	\$ 1,364	\$ -	\$ -	\$ -	\$ 631
9		Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10		Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12		Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13		Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14		Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	TOTAL C.W.I.P.		\$ -	\$ -	\$ -	\$ -	\$ 3,418	\$ 3,418	\$ -	\$ -	\$ -	\$ 1,364	\$ -	\$ -	\$ -	\$ 631

Florida Public Service Commission
 Company: Florida Public Utilities Company Consolidated
 Docket No.: 20220067-GU

Explanation: Provide a schedule, showing, by month, construction work in progress segregated by items on which allowance for funds used during construction (afudc) was charged and on which no afudc was charged. The schedule shall include a description of the company's policy as to which jobs received afudc, together with the calculations supporting the afudc rates.

Type Of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman, M. Napier

Line No.	Description	Division	% Allocated to FPUC	% Allocated to CFG	% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total	
AFUDC Charged Description*												
1		Common	40.08%	17.54%	-0.27%	0.25%	\$ -	\$ -	\$ -	\$ -	\$ -	
2		Common	40.08%	17.54%	-0.27%	0.25%	-	-	-	-	-	
3		Common	40.08%	17.54%	-0.27%	0.25%	-	-	-	-	-	
4		Common	40.08%	17.54%	-0.27%	0.25%	-	-	-	-	-	
5		Common	40.08%	17.54%	-0.27%	0.25%	-	-	-	-	-	
6		Common	40.08%	17.54%	-0.27%	0.25%	-	-	-	-	-	
7	TOTAL - A.F.U.D.C. CHARGED						\$ -	\$ -	\$ -	\$ -	\$ -	-
AFUDC Not Charged Description*												
8	CWIP balance	Common	40.08%	17.54%	-0.27%	0.25%	\$ 253	\$ 111	\$ (2)	\$ 2	\$ 363	
9		Common	40.08%	17.54%	-0.27%	0.25%	-	-	-	-	-	
10		Common	40.08%	17.54%	-0.27%	0.25%	-	-	-	-	-	
11		Common	40.08%	17.54%	-0.27%	0.25%	-	-	-	-	-	
12		Common	40.08%	17.54%	-0.27%	0.25%	-	-	-	-	-	
13		Common	40.08%	17.54%	-0.27%	0.25%	-	-	-	-	-	
14		Common	40.08%	17.54%	-0.27%	0.25%	-	-	-	-	-	
15	TOTAL C.W.I.P.						\$ 253	\$ 111	\$ (2)	\$ 2	\$ 363	

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied to the average monthly balance.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
1	301	ORGANIZATION	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)
2	302	FRANCHISES & CONSENTS	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)
3	303	MISC INTAGIBLE PLANT	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	(9,695)	(9,848)	(10,002)	(10,155)	(10,308)	(10,461)	(10,614)
6	375	STRUCTURES & IMPROVEMENTS	(288,891)	(291,988)	(295,145)	(298,302)	(301,460)	(304,617)	(307,774)
7	3761	MAINS - PLASTICS	(28,558,514)	(28,743,858)	(28,931,113)	(29,128,657)	(29,317,099)	(29,519,506)	(29,780,010)
8	3762	MAINS - STEEL	(29,663,816)	(29,725,843)	(29,836,509)	(29,914,453)	(30,025,295)	(30,078,272)	(30,175,877)
9	376G	MAINS - GRIP	(11,525,701)	(11,745,285)	(11,965,419)	(12,186,190)	(12,408,490)	(12,631,522)	(12,857,051)
10	378	MEAS & REG STATION EQUIP-GEN	(1,390,571)	(1,404,244)	(1,417,917)	(1,431,907)	(1,445,847)	(1,459,827)	(1,473,950)
11	379	MEAS & REG STATION EQUIP-GATE	(5,038,619)	(5,074,391)	(5,110,191)	(5,146,009)	(5,181,827)	(5,217,716)	(5,253,659)
12	3801	SERVICES - PLASTIC	(14,081,653)	(14,173,912)	(14,271,886)	(14,311,104)	(14,396,171)	(14,501,805)	(14,605,016)
13	3802	SERVICES - OTHER	(2,375,519)	(2,331,441)	(2,356,911)	(2,293,693)	(2,306,471)	(2,321,674)	(2,313,700)
14	380G	SERVICES - GRIP	(1,317,089)	(1,380,811)	(1,449,466)	(1,519,139)	(1,515,604)	(1,589,653)	(1,664,800)
15	381	METERS	(6,236,738)	(6,293,889)	(6,351,516)	(6,419,056)	(6,481,954)	(6,545,758)	(6,609,915)
16	3811	METERS - AMR EQUIPMENT	(1,252,192)	(1,260,134)	(1,268,076)	(1,276,018)	(1,283,960)	(1,291,903)	(1,299,845)
17	382	METER & REGULATOR INST.	(4,055,293)	(4,091,535)	(4,116,516)	(4,155,520)	(4,185,587)	(4,235,979)	(4,273,824)
18	3821	METER INSTALLATIONS - MTU/DCU	(265,817)	(267,158)	(268,498)	(269,839)	(271,180)	(272,521)	(273,861)
19	383	HOUSE REGULATORS	(2,692,886)	(2,709,394)	(2,726,082)	(2,744,539)	(2,761,978)	(2,779,419)	(2,796,865)
20	384	HOUSE REG-INST	(735,682)	(738,222)	(740,761)	(743,300)	(745,839)	(748,368)	(750,717)
21	385	IND MEAS & REG STAT EQUIP	(1,085,096)	(1,088,756)	(1,092,416)	(1,096,076)	(1,099,509)	(1,102,942)	(1,106,375)
22	387	OTHER EQUIPMENT	(1,246,832)	(1,256,741)	(1,266,650)	(1,276,632)	(1,286,619)	(1,296,722)	(1,306,840)
23	389	LAND & LAND RIGHTS	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)
24	390	STRUCTURES & IMPROVEMENTS	(491,510)	(496,993)	(502,476)	(507,987)	(513,498)	(519,010)	(524,558)
25	3910	OFFICE FURN & EQUIPMENT	(839,779)	(848,946)	(858,113)	(867,279)	(871,028)	(880,195)	(889,362)
26	3911	COMPUTER AND PERIPHERY	(49,289)	(50,457)	(51,624)	(52,792)	(53,984)	(55,176)	(56,368)
27	3912	COMPUTER HARDWARE	299,426	311,945	317,702	312,949	308,051	303,122	298,192
28	3913	FURNITURE AND FIXTURES	16,311	15,632	14,952	14,273	13,594	12,915	12,236
29	3914	SYSTEM SOFTWARE	(1,963,590)	(2,021,790)	(2,080,014)	(2,154,124)	(2,203,006)	(2,266,642)	(2,330,313)
30	392	TRANSPORTATION EQUIPMENT	28,090	27,488	26,885	26,283	25,680	24,802	23,925
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	(50,061)	(50,916)	(51,770)	(52,624)	(53,479)	(54,333)	(55,187)
32	3922	AUTOS & TRUCKS	(2,319,815)	(2,368,278)	(2,402,222)	(2,435,105)	(2,472,359)	(2,506,459)	(2,444,559)
33	3924	TRANSPORTATION - OTHER	(41,353)	(41,735)	(42,117)	(42,499)	(42,881)	(43,263)	(43,645)
34	393	STORES EQUIP	(13,456)	(13,532)	(13,609)	(13,685)	(13,761)	(13,837)	(13,913)
35	394	TOOLS, SHOP, GARAGE EQUIP	(550,382)	(557,345)	(564,308)	(571,271)	(578,264)	(585,258)	(592,340)
36	396	POWER OPERATED EQUIPMENT	(982,474)	(986,791)	(991,107)	(995,424)	(999,740)	(1,004,057)	(1,008,373)
37	397	COMMUNICATION EQUIPMENT	(804,961)	(815,174)	(825,387)	(837,370)	(847,882)	(821,578)	(832,541)
38	398	MISC EQUIP	(195,774)	(197,567)	(199,361)	(201,154)	(202,947)	(204,741)	(206,534)
39		DEPRECIATION RESERVE	\$ (119,945,644)	\$ (120,848,329)	\$ (121,864,063)	\$ (122,764,817)	\$ (123,697,121)	\$ (124,688,795)	\$ (125,690,454)
40	108.02	R.W.I.P	722,483	751,201	777,544	897,997	945,832	947,818	996,347
41	108	TOTAL DEPRECIATION RESERVE	\$ (119,223,161)	\$ (120,097,128)	\$ (121,086,519)	\$ (121,866,820)	\$ (122,751,289)	\$ (123,740,977)	\$ (124,694,107)

Supporting Schedules:

Recap Schedules: B-1, B-2, B-3

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied to the average monthly balance.

Type Of Data Shown: Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	301	ORGANIZATION	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	(23,328)
2	302	FRANCHISES & CONSENTS	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)
3	303	MISC INTAGIBLE PLANT	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	(10,767)	(10,920)	(11,073)	(11,227)	(11,380)	(11,533)	(10,614)
6	375	STRUCTURES & IMPROVEMENTS	(310,931)	(313,649)	(316,367)	(319,085)	(321,803)	(324,521)	(307,272)
7	3761	MAINS - PLASTICS	(29,978,477)	(30,177,342)	(30,375,265)	(30,568,444)	(30,745,815)	(30,803,200)	(29,740,562)
8	3762	MAINS - STEEL	(30,254,012)	(30,355,023)	(30,448,978)	(30,548,715)	(30,538,388)	(30,101,683)	(30,128,220)
9	376G	MAINS - GRIP	(13,086,550)	(13,315,470)	(13,551,326)	(13,786,454)	(14,021,783)	(14,180,435)	(12,866,283)
10	378	MEAS & REG STATION EQUIP-GEN	(1,488,073)	(1,502,197)	(1,499,755)	(1,513,878)	(1,528,001)	(1,542,124)	(1,469,099)
11	379	MEAS & REG STATION EQUIP-GATE	(5,289,602)	(5,325,545)	(5,361,488)	(5,397,644)	(5,433,817)	(5,470,068)	(5,253,890)
12	3801	SERVICES - PLASTIC	(14,716,682)	(14,829,791)	(14,940,008)	(15,049,997)	(15,154,076)	(14,713,628)	(14,595,825)
13	3802	SERVICES - OTHER	(2,321,798)	(2,314,712)	(2,311,578)	(2,313,842)	(2,320,948)	(2,295,604)	(2,321,376)
14	380G	SERVICES - GRIP	(1,740,268)	(1,817,323)	(1,896,202)	(1,976,559)	(2,057,423)	(2,139,588)	(1,697,225)
15	381	METERS	(6,674,833)	(6,740,406)	(6,681,210)	(6,746,590)	(6,813,128)	(6,842,849)	(6,572,142)
16	3811	METERS - AMR EQUIPMENT	(1,307,787)	(1,315,729)	(1,323,671)	(1,331,613)	(1,339,555)	(1,355,967)	(1,300,496)
17	382	METER & REGULATOR INST.	(4,315,442)	(4,351,063)	(4,390,588)	(4,431,636)	(4,473,361)	(4,510,962)	(4,275,947)
18	3821	METER INSTALLATIONS - MTU/DCU	(275,202)	(276,543)	(277,884)	(279,225)	(280,565)	(281,906)	(273,861)
19	383	HOUSE REGULATORS	(2,814,566)	(2,832,357)	(2,844,231)	(2,862,043)	(2,879,930)	(2,895,392)	(2,795,360)
20	384	HOUSE REG-INST	(753,065)	(755,414)	(757,762)	(760,111)	(762,481)	(764,851)	(750,506)
21	385	IND MEAS & REG STAT EQUIP	(1,113,436)	(1,116,869)	(1,120,302)	(1,123,735)	(1,127,168)	(1,130,601)	(1,107,945)
22	387	OTHER EQUIPMENT	(1,316,958)	(1,327,076)	(1,337,193)	(1,347,311)	(1,357,429)	(1,367,695)	(1,306,977)
23	389	LAND & LAND RIGHTS	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)	(1,318)
24	390	STRUCTURES & IMPROVEMENTS	(530,107)	(535,655)	(541,204)	(546,753)	(552,311)	(557,870)	(524,610)
25	3910	OFFICE FURN & EQUIPMENT	(898,561)	(907,784)	(894,761)	(903,980)	(913,198)	(806,739)	(875,363)
26	3911	COMPUTER AND PERIPHERY	(57,560)	(58,752)	(59,944)	(61,136)	(62,328)	(63,520)	(56,379)
27	3912	COMPUTER HARDWARE	293,263	288,294	285,606	280,649	275,693	304,021	298,378
28	3913	FURNITURE AND FIXTURES	11,566	10,896	10,280	9,665	9,050	(133,422)	1,380
29	3914	SYSTEM SOFTWARE	(2,393,984)	(2,457,654)	(2,521,325)	(2,570,558)	(2,634,134)	(2,697,717)	(2,330,373)
30	392	TRANSPORTATION EQUIPMENT	23,047	22,169	21,291	16,604	15,727	14,978	22,844
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	(55,690)	(56,193)	(56,696)	(57,199)	(57,702)	(54,584)	(54,341)
32	3922	AUTOS & TRUCKS	(2,478,985)	(2,513,379)	(2,387,376)	(2,383,318)	(2,417,699)	(2,391,525)	(2,424,698)
33	3924	TRANSPORTATION - OTHER	(44,027)	(44,410)	(44,792)	(45,174)	(45,556)	(45,938)	(43,645)
34	393	STORES EQUIP	(13,989)	(14,065)	(14,141)	(14,218)	(14,298)	(14,379)	(13,914)
35	394	TOOLS, SHOP, GARAGE EQUIP	(599,500)	(604,811)	(601,124)	(603,957)	(609,269)	(604,291)	(586,317)
36	396	POWER OPERATED EQUIPMENT	(1,012,690)	(1,017,007)	(1,021,323)	(1,025,662)	(1,030,000)	(973,436)	(1,003,699)
37	397	COMMUNICATION EQUIPMENT	(843,504)	(854,466)	(865,429)	(876,501)	(884,757)	(839,183)	(842,210)
38	398	MISC EQUIP	(208,327)	(210,121)	(211,914)	(213,707)	(215,501)	(217,294)	(206,534)
39		DEPRECIATION RESERVE	\$ (126,743,920)	\$ (127,796,789)	\$ (128,514,155)	\$ (129,529,771)	\$ (130,469,754)	\$ (129,979,931)	\$ (125,579,503)
40	108.02	R.W.I.P	1,154,149	1,229,958	1,338,504	1,408,771	1,472,610	1,118,965	1,058,629
41	108	TOTAL DEPRECIATION RESERVE	\$ (125,589,771)	\$ (126,566,831)	\$ (127,175,651)	\$ (128,121,000)	\$ (128,997,144)	\$ (128,860,966)	\$ (124,520,874)

Supporting Schedules:

Recap Schedules: B-1, B-2, B-3

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances for each account or sub-account for the historic base year.

Type Of Data Shown:
Historic Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21
1	182	Regulatory assets - environmental	\$ 1,603,930	\$ 1,565,901	\$ 1,527,872	\$ 1,489,843	\$ 1,451,814	\$ 1,413,785	\$ 1,375,756	\$ 1,337,727
2	186	Piping and conversion costs	838,066	831,653	839,270	849,797	845,906	848,124	836,174	833,053
3	186	North West Pipeline	384,000	382,500	381,000	379,500	378,000	376,500	375,000	373,500
4	253	Regulatory liabilities - environmental	4,283,782	4,210,618	4,156,995	4,050,404	4,028,573	3,939,561	3,901,203	3,787,287
5			-	-	-	-	-	-	-	-
6			-	-	-	-	-	-	-	-
7			-	-	-	-	-	-	-	-
8			-	-	-	-	-	-	-	-
9			-	-	-	-	-	-	-	-
10			-	-	-	-	-	-	-	-
11		TOTAL	\$ 7,109,778	\$ 6,990,672	\$ 6,905,137	\$ 6,769,544	\$ 6,704,293	\$ 6,577,970	\$ 6,488,133	\$ 6,331,567

Supporting Schedules:

Recap Schedules: B-1, B-2, B-3

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances for each account or sub-account for the historic base year.

Type Of Data Shown:
Historic Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	182	Regulatory assets - environmental	\$ 1,299,698	\$ 1,261,669	\$ 1,223,640	\$ 1,185,611	\$ 1,147,582	\$ 1,375,756
2	186	Piping and conversion costs	820,396	808,954	801,912	797,380	783,396	825,699
3	186	North West Pipeline	372,000	370,500	369,000	367,500	366,000	375,000
4	253	Regulatory liabilities - environmental	3,746,495	3,709,084	3,657,875	3,607,121	3,538,062	3,893,620
5			-	-	-	-	-	-
6			-	-	-	-	-	-
7			-	-	-	-	-	-
8			-	-	-	-	-	-
9			-	-	-	-	-	-
10			-	-	-	-	-	-
11		TOTAL	\$ 6,238,589	\$ 6,150,207	\$ 6,052,427	\$ 5,957,612	\$ 5,835,040	\$ 6,470,075

Supporting Schedules:

Recap Schedules: B-1, B-2, B-3

Florida Public Service Commission

Explanation: Provide a schedule showing the same data as required in schedule B-5 for depreciation/amortization reserve balances.

Type Of Data Shown:
Historic Year Data: 12/31/2021
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Common

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21
1	375	STRUCTURES & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-
3	389	LAND	-	-	-	-	-	-	-	-
4	390	STRUCTURES & IMPROVEMENTS	(240,636)	(255,490)	(270,347)	(285,220)	(300,103)	(314,989)	(329,878)	(344,725)
5	3910	OFFICE FURN & EQUIPMENT	(394,866)	(413,890)	(432,915)	(451,940)	(470,965)	(489,989)	(509,014)	(528,059)
6	3912	COMPUTER HARDWARE	393,600	394,657	395,713	400,452	457,374	458,927	460,479	462,031
7	3913	FURNITURE AND FIXTURES	153,800	151,485	149,169	146,854	144,539	142,223	139,908	137,592
8	3914	SYSTEM SOFTWARE	(25,435)	(22,596)	(19,825)	(17,054)	(14,283)	(11,512)	(8,741)	(6,205)
9	3921	AUTOS & TRUCKS (TO 1/2 TON)	(110,914)	(114,656)	(118,399)	(122,142)	(125,884)	(129,627)	(133,370)	(137,112)
10	3922	AUTOS & TRUCKS	(261,311)	(266,662)	(271,938)	(277,268)	(282,636)	(288,444)	(293,833)	(298,966)
11	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-	-
12	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-
13	397	COMPUTER EQUIPMENT	(115,533)	(121,641)	(127,749)	(133,857)	(139,965)	(146,073)	(152,181)	(158,289)
14	398	MISC EQUIP (SPECIFY)	(82)	(812)	(1,542)	(2,272)	(3,002)	(3,733)	(4,463)	(5,193)
15		TOTAL	\$ (601,375)	\$ (649,605)	\$ (697,833)	\$ (742,448)	\$ (734,925)	\$ (783,217)	\$ (831,092)	\$ (878,925)

			13 Month Average	Non-Utility %	13 Month Avg. Non-Utility	Method of Allocation	% Allocated to FPUC	% Allocated to CFG	% Allocated to Indiantown
16	375	STRUCTURES & IMPROVEMENTS	\$ -	42.41%	\$ -		40.08%	17.54%	-0.27%
17	387	OTHER EQUIPMENT	-	42.41%	-		40.08%	17.54%	-0.27%
18	389	LAND	-	42.41%	-		40.08%	17.54%	-0.27%
19	390	STRUCTURES & IMPROVEMENTS	(329,915)	42.41%	(139,914)	By Department by Use	40.08%	17.54%	-0.27%
20	3910	OFFICE FURN & EQUIPMENT	(463,411)	42.41%	(196,528)	By Department by Use	40.08%	17.54%	-0.27%
21	3912	COMPUTER HARDWARE	406,461	42.41%	172,376	By Department by Use	40.08%	17.54%	-0.27%
22	3913	FURNITURE AND FIXTURES	148,687	42.41%	63,057	By Department by Use	40.08%	17.54%	-0.27%
23	3914	SYSTEM SOFTWARE	(9,073)	42.41%	(3,848)	By Department by Use	40.08%	17.54%	-0.27%
24	3921	AUTOS & TRUCKS (TO 1/2 TON)	(133,370)	42.41%	(56,561)	By Department by Use	40.08%	17.54%	-0.27%
25	3922	AUTOS & TRUCKS	(287,863)	42.41%	(122,080)	By Department by Use	40.08%	17.54%	-0.27%
26	394	TOOL, SHOP, & GARAGE EQUIP	-	42.41%	-		40.08%	17.54%	-0.27%
27	396	POWER OPERATED EQUIPMENT	-	42.41%	-		40.08%	17.54%	-0.27%
28	397	COMPUTER EQUIPMENT	(152,429)	42.41%	(64,644)	By Department by Use	40.08%	17.54%	-0.27%
29	398	MISC EQUIP (SPECIFY)	(4,550)	42.41%	(1,930)	By Department by Use	40.08%	17.54%	-0.27%
30		TOTAL	\$ (825,463)		\$ (350,072)				
31		Page 3-4 Corporate Allocations	(5,214,817)		(3,802,644)				
32		TOTAL	\$ (6,040,280)		\$ (4,152,716)				

Supporting Schedules: B-10, B-1

Recap Schedules: B-2, B-3

Florida Public Service Commission

Explanation: Provide a schedule showing the same data as required in schedule B-5 for depreciation/amortization reserve balances.

Type Of Data Shown:
Historic Year Data: 12/31/2021
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Common

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	375	STRUCTURES & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	387	OTHER EQUIPMENT	-	-	-	-	-	-
3	389	LAND	-	-	-	-	-	-
4	390	STRUCTURES & IMPROVEMENTS	(359,571)	(374,418)	(389,265)	(404,111)	(420,143)	(329,915)
5	3910	OFFICE FURN & EQUIPMENT	(547,104)	(566,149.42)	(585,195)	(604,240)	(30,015)	(463,411)
6	3912	COMPUTER HARDWARE	463,583	497,310.53	499,131	500,951	(100,219)	406,461
7	3913	FURNITURE AND FIXTURES	135,277	132,961.52	130,646	128,331	240,147	148,687
8	3914	SYSTEM SOFTWARE	(3,800)	(1,473.78)	852	3,095	9,032	(9,073)
9	3921	AUTOS & TRUCKS (TO 1/2 TON)	(140,855)	(144,598)	(148,340)	(152,083)	(155,826)	(133,370)
10	3922	AUTOS & TRUCKS	(304,135)	(309,404)	(315,018)	(320,280)	(252,327)	(287,863)
11	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-
12	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
13	397	COMPUTER EQUIPMENT	(164,397)	(170,505)	(176,613)	(182,721)	(192,055)	(152,429)
14	398	MISC EQUIP (SPECIFY)	(5,923)	(6,653)	(7,384)	(8,114)	(9,978)	(4,550)
15		TOTAL	\$ (926,926)	\$ (942,929)	\$ (991,185)	\$ (1,039,172)	\$ (911,385)	\$ (825,463)

			% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
16	375	STRUCTURES & IMPROVEMENTS	0.25%	\$ -	0	0	0	0
17	387	OTHER EQUIPMENT	0.25%	-	-	-	-	-
18	389	LAND	0.25%	-	-	-	-	-
19	390	STRUCTURES & IMPROVEMENTS	0.25%	(132,215)	(57,867)	889	(815)	(190,008)
20	3910	OFFICE FURN & EQUIPMENT	0.25%	(185,714)	(81,282)	1,249	(1,145)	(266,892)
21	3912	COMPUTER HARDWARE	0.25%	162,891	71,293	(1,096)	1,004	234,093
22	3913	FURNITURE AND FIXTURES	0.25%	59,587	26,080	(401)	367	85,633
23	3914	SYSTEM SOFTWARE	0.25%	(3,636)	(1,591)	24	(22)	(5,225)
24	3921	AUTOS & TRUCKS (TO 1/2 TON)	0.25%	(53,449)	(23,393)	360	(330)	(76,812)
25	3922	AUTOS & TRUCKS	0.25%	(115,362)	(50,491)	776	(711)	(165,789)
26	394	TOOL, SHOP, & GARAGE EQUIP	0.25%	-	-	-	-	-
27	396	POWER OPERATED EQUIPMENT	0.25%	-	-	-	-	-
28	397	COMPUTER EQUIPMENT	0.25%	(61,086)	(26,736)	411	(377)	(87,788)
29	398	MISC EQUIP (SPECIFY)	0.25%	(1,823)	(798)	12	(11)	(2,620)
30		TOTAL		\$ (330,807)	\$ (144,786)	\$ 2,225	\$ (2,040)	\$ (475,408)
31		Page 3-4 Corporate Allocations		(990,980)	(415,050)	(5,220)	(975)	(1,412,225)
32		TOTAL		\$ (1,321,787)	\$ (559,836)	\$ (2,995)	\$ (3,015)	\$ (1,887,633)

Supporting Schedules: B-10, B-1

Recap Schedules: B-2, B-3

Florida Public Service Commission
 Company: Florida Public Utilities Company Corporate Common
 Docket No.: 20220067-GU

Explanation: Provide a schedule showing the same data as required in schedule b-5 for depreciation/amortization reserve balances.

Type Of Data Shown:
 Historic Year Data: 12/31/2021
 Witness: M. Galtman, M. Napier

Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
1	301	ORGANIZATION	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)
2	387	OTHER EQUIPMENT									
3	389	LAND									
4	390	STRUCTURES & IMPROVEMENTS	(1,084,809)	(1,107,567)	(979,733)	(1,001,902)	(1,024,072)	(1,046,241)	(1,068,411)	(1,090,580)	(1,112,196)
5	3901	LEASEHOLD IMPROVEMENTS	(109,178)	(112,727)	(116,276)	(119,825)	(123,374)	(126,923)	(130,472)	(134,021)	(137,570)
6	3910	OFFICE FURN & EQUIPMENT	(369,049)	(379,489)	(389,930)	(366,115)	(376,870)	(375,286)	(372,386)	(382,923)	(393,460)
6	3911	COMPUTER & PERIPH	(1,198,727)	(1,264,563)	(1,303,031)	(1,348,422)	(1,383,397)	(1,448,397)	(1,502,735)	(1,567,481)	(1,629,975)
7	3912	COMPUTER HARDWARE	(311,762)	(318,575)	(265,162)	(264,662)	(251,437)	(256,906)	(258,429)	(265,335)	(272,596)
8	3913	FURNITURE AND FIXTURES	(62,150)	(63,746)	(65,342)	(66,938)	(68,534)	(70,130)	(71,726)	(73,322)	(74,918)
9	3914	SYSTEM SOFTWARE	(943,402)	(1,005,836)	(1,069,028)	(1,132,920)	(1,194,923)	(1,264,061)	(1,334,927)	(1,408,088)	(1,483,504)
10	3921	AUTOS & TRUCKS (TO 1/2 TON)	-	-	-	-	-	-	-	-	-
11	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-
12	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-	-	-	-	-
13	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-
14	397	COMPUTER EQUIPMENT	(382,469)	(393,300)	(404,131)	(386,243)	(396,283)	(406,523)	(416,763)	(427,003)	(437,243)
15	398	MISC EQUIP (SPECIFY)									
16		TOTAL	\$ (4,467,511)	\$ (4,651,769)	\$ (4,598,599)	\$ (4,692,994)	\$ (4,824,855)	\$ (5,000,434)	\$ (5,161,815)	\$ (5,354,720)	\$ (5,547,429)

			13 Month Average	Non-Utility %	13 Month Avg. Non-Utility	Method of Allocation	% Allocated to FPUC	% Allocated to CFG	% Allocated to Indiantown	% Allocated to Ft. Meade
17	301	STRUCTURES & IMPROVEMENTS	\$ (5,966)	72.92%	\$ (4,350.35)	By Department by Use	19.00%	7.96%	0.10%	0.02%
18	387	OTHER EQUIPMENT	-	72.92%	-		19.00%	7.96%	0.10%	0.02%
19	389	LAND	-	72.92%	-		19.00%	7.96%	0.10%	0.02%
20	390	STRUCTURES & IMPROVEMENTS	(1,090,804)	72.92%	(795,414)	By Department by Use	19.00%	7.96%	0.10%	0.02%
21	3901	LEASEHOLD IMPROVEMENTS	(130,472)	72.92%	(95,140)	By Department by Use	19.00%	7.96%	0.10%	0.02%
22	3910	OFFICE FURN & EQUIPMENT	(391,132)	72.92%	(285,213)	By Department by Use	19.00%	7.96%	0.10%	0.02%
22	3911	COMPUTER & PERIPH	(1,523,430)	72.92%	(1,110,885)	By Department by Use	19.00%	7.96%	0.10%	0.02%
23	3912	COMPUTER HARDWARE	(256,795)	72.92%	(187,255)	By Department by Use	19.00%	7.96%	0.10%	0.02%
24	3913	FURNITURE AND FIXTURES	(71,726)	72.92%	(52,303)	By Department by Use	19.00%	7.96%	0.10%	0.02%
25	3914	SYSTEM SOFTWARE	(1,321,313)	72.92%	(963,501)	By Department by Use	19.00%	7.96%	0.10%	0.02%
26	3921	AUTOS & TRUCKS (TO 1/2 TON)	-	72.92%	-		19.00%	7.96%	0.10%	0.02%
27	3922	AUTOS & TRUCKS	-	72.92%	-		19.00%	7.96%	0.10%	0.02%
28	394	TOOL, SHOP, & GARAGE EQUIP	-	72.92%	-		19.00%	7.96%	0.10%	0.02%
29	396	POWER OPERATED EQUIPMENT	-	72.92%	-		19.00%	7.96%	0.10%	0.02%
30	397	COMPUTER EQUIPMENT	(423,179)	72.92%	(308,582)	By Department by Use	19.00%	7.96%	0.10%	0.02%
31	398	MISC EQUIP (SPECIFY)	-	72.92%	-		19.00%	7.96%	0.10%	0.02%
32		TOTAL	\$ (5,214,817)		\$ (3,802,644)					

Supporting Schedules: B-10, B-1

Recap Schedules: B-2, B-3

Florida Public Service Commission

Explanation: Provide a schedule showing the same data as required in Type Of Data Shown:
 schedule b-5 for depreciation/amortization reserve balanc Historic Year Data: 12/31/2021

Company: Florida Public Utilities Company Corporate Commr

Witness: M. Galtman, M. Napier

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	301	ORGANIZATION	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	(5,966)
2	387	OTHER EQUIPMENT					-
3	389	LAND					-
4	390	STRUCTURES & IMPROVEMENTS	(1,133,812)	(1,155,428)	(1,177,044)	(1,198,660)	(1,090,804)
5	3901	LEASEHOLD IMPROVEMENTS	(141,119)	(144,668)	(148,217)	(151,766)	(130,472)
6	3910	OFFICE FURN & EQUIPMENT	(403,997)	(414,534)	(425,071)	(435,608)	(391,132)
6	3911	COMPUTER & PERIPH	(1,694,130)	(1,759,260)	(1,819,652)	(1,884,816)	(1,523,430)
7	3912	COMPUTER HARDWARE	(206,449)	(217,038)	(218,493)	(231,490)	(256,795)
8	3913	FURNITURE AND FIXTURES	(76,514)	(78,110)	(79,706)	(81,302)	(71,726)
9	3914	SYSTEM SOFTWARE	(1,509,170)	(1,581,507)	(1,603,749)	(1,645,959)	(1,321,313)
10	3921	AUTOS & TRUCKS (TO 1/2 TON)	-	-	-	-	-
11	3922	AUTOS & TRUCKS	-	-	-	-	-
12	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-
13	396	POWER OPERATED EQUIPMENT	-	-	-	-	-
14	397	COMPUTER EQUIPMENT	(447,483)	(457,723)	(467,963)	(478,204)	(423,179)
15	398	MISC EQUIP (SPECIFY)					-
16		TOTAL	\$ (5,618,640)	\$ (5,814,234)	\$ (5,945,861)	\$ (6,113,771)	(5,214,817)

			Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
17	301	STRUCTURES & IMPROVEMENTS	\$ (1,134)	\$ (475)	\$ (6)	\$ (1)	(1,616)
18	387	OTHER EQUIPMENT	-	-	-	-	-
19	389	LAND	-	-	-	-	-
20	390	STRUCTURES & IMPROVEMENTS	(207,287)	(86,818)	(1,092)	(204)	(295,401)
21	3901	LEASEHOLD IMPROVEMENTS	(24,794)	(10,384)	(131)	(24)	(35,333)
22	3910	OFFICE FURN & EQUIPMENT	(74,327)	(31,130)	(392)	(73)	(105,922)
22	3911	COMPUTER & PERIPH	(289,500)	(121,251)	(1,525)	(285)	(412,560)
23	3912	COMPUTER HARDWARE	(48,799)	(20,438)	(257)	(48)	(69,543)
24	3913	FURNITURE AND FIXTURES	(13,630)	(5,709)	(72)	(13)	(19,424)
25	3914	SYSTEM SOFTWARE	(251,091)	(105,164)	(1,323)	(247)	(357,825)
26	3921	AUTOS & TRUCKS (TO 1/2 TON)	-	-	-	-	-
27	3922	AUTOS & TRUCKS	-	-	-	-	-
28	394	TOOL, SHOP, & GARAGE EQUIP	-	-	-	-	-
29	396	POWER OPERATED EQUIPMENT	-	-	-	-	-
30	397	COMPUTER EQUIPMENT	(80,417)	(33,681)	(424)	(79)	(114,601)
31	398	MISC EQUIP (SPECIFY)	-	-	-	-	-
32		TOTAL	\$ (990,980)	\$ (415,050)	\$ (5,220)	\$ (975)	(1,412,225)

Supporting Schedules: B-10, B-1

Recap Schedules: B-2, B-3

Florida Public Service Commission

Explanation: Provide a schedule showing, by month, the amount of customer advances for construction for the 13-month period ending with the last month of the historic base year.

Type Of Data Shown:
 Historic Base Year Data: 12/31/21
 Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Year	Month	Amount
1	2020	December	\$ 828,054
2	2021	January	828,054
3	2021	February	828,054
4	2021	March	828,054
5	2021	April	853,727
6	2021	May	830,045
7	2021	June	807,611
8	2021	July	817,329
9	2021	August	817,329
10	2021	September	817,329
11	2021	October	812,360
12	2021	November	705,895
13	2021	December	695,131
13		TOTAL	\$ 10,468,972
14		13 Month Average	\$ 805,306

Supporting Schedules:

Recap Schedules: B-2

Florida Public Service Commission

Explanation: Provide a schedule calculating the
13-month average working capital
allowance for the historic base year.Type Of Data Shown:
Historic Base Year Data: 12/31/21
Witness: M. Galtman, M. NapierCompany: Florida Public Utilities Company Consolidated Gas
Docket No.: 20220067-GU

Line No.	Description	Average Per Books	Adjustment	Adjusted Average		
	<u>CURRENT AND ACCRUED ASSETS</u>					
			<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>		
				<u>OTHER</u>		
1	CASH	\$ 53,046	\$ -	\$ -	\$ 53,046	
2	INVESTMENT IN SUBSIDIARY	-	-	-	-	
3	SPECIAL DEPOSITS	-	-	-	-	
4	WORKING FUNDS	39,278	-	-	39,278	
5	TEMPORARY CASH INVESTMENTS	-	-	-	-	
6	NOTES RECEIVABLE	-	-	-	-	
7	CUST. ACCTS. REC.- GAS	15,656,130	-	-	(5,049,658)	10,606,472
8	OTHER ACCOUNTS RECEIVABLE	73,689	-	-	-	73,689
9	ACCUM. PROV.UNCOLLECT. ACCTS.- GAS	(952,954)	-	-	-	(952,954)
10	ACCUM. PROV.UNCOLLECT.ACCTS.- OTHER	-	-	-	-	-
11	RECEIVABLE ASSOC. COMPANIES	(122,658,697)	-	-	122,658,697	-
12	PLANT & OPER.MATERIAL & SUPPL.	674,545	-	-	-	674,545
13	MERCHANDISE	-	-	-	-	-
14	GAS STORED	(163,132)	-	-	163,132	-
15	PREPAYMENTS	1,036,658	-	-	-	1,036,658
16	OTHER INVESTMENTS	-	-	-	-	-
17	SINKING FUNDS	-	-	-	-	-
18	ACCTS. REC. - UNBILLED REVENUE	2,508,333	-	-	-	2,508,333
19	MISC. CURRENT AND ACC, ASSETS	18,755	-	-	-	18,755
20	OPERATING LEASES	1,708,890	-	-	-	1,708,890
21	TOTAL CURRENT ASSETS	\$ (102,005,459)	\$ -	\$ -	\$ 117,772,171	\$ 15,766,712
	<u>DEFERRED DEBITS</u>					
22	UNAMORTIZED DEBT EXPENSE	\$ -	\$ -	\$ -	\$ -	-
23	OTHER REGULATORY ASSETS	13,150,559	-	-	-	13,150,559
24	CLEARING ACCOUNTS	303,324	-	-	-	303,324
25	OTHER DEFERRED DEBITS	2,155,161	-	-	(19,344)	2,135,817
26	UNAMORTIZED RATE CASE	79,961	-	-	-	79,961
27	OPERATIONAL BALANCE SHEET ACCT.	(114,978)	-	-	(37,453)	(152,431)
		-	-	-	-	-
28	TOTAL DEFERRED DEBITS	\$ 15,574,027	\$ -	\$ -	\$ (56,797)	\$ 15,517,230
29	TOTAL CURRENT AND DEFERRED ASSETS	\$ (86,431,432)	\$ -	\$ -	\$ 117,715,374	\$ 31,283,942

Supporting Schedules: B-1, C-4, C-8

Recap Schedules: B-1, B-2, B-3

Florida Public Service Commission

Explanation: Provide a schedule calculating the 13-month average working capital allowance for the historic base year.

Type Of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman, M. Napier

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	Average Per Books	Adjustment	Adjusted Average
	<u>CURRENT LIABILITIES</u>			
			<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>
1	NOTES PAYABLE	\$ -	\$ -	\$ -
2	ACCOUNTS PAYABLE	6,822,734	-	(468,061)
3	ACCTS. PAYABLE - ASSOC. CO.	-	-	-
4	CUSTOMER DEPOSITS	10,307,573	(10,307,573)	-
5	TAXES ACCRUED-GENERAL	-	-	-
6	TAXES ACCRUED-INCOME	3,977,693	-	-
7	INTEREST ACCRUED	117,560	-	214,251
8	DIVIDENDS DECLARED	-	-	-
9	TAX COLLECTIONS PAYABLE	2,967,832	-	-
10	INACTIVE DEPOSITS	-	-	-
11	CONSERVATION COST TRUE-UP	-	-	-
12	MISC. CURRENT ACCRUED LIAB.	52,149	-	(6,678)
13	OPERATING LEASE OBLIGATIONS - CURRENT	431,838	-	-
14	TOTAL CURRENT LIABILITIES	\$ 24,677,379	\$ -	\$ (10,307,573)
	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>			
15	OTHER DEFERRED CREDITS	6,143,867	-	(3,342,450)
16	REGULATORY LIABILITIES - ENVIRONMENTAL	2,420,000	-	(2,420,000)
17	OPERATING LEASE OBLIGATIONS NON-CURRENT	1,273,564	-	-
18	ACCRUED LIABILITY INSURANCE	680,052	-	-
19	ACCUM PROV - RATE REFUNDS	234,949	-	-
20	PENSIONS & BENEFITS RESERVE	12,843,673	-	-
21	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$ 23,596,105	\$ -	\$ (5,762,450)
22	TOTAL LIABILITIES	\$ 48,273,484	\$ -	\$ (6,022,938)
23	TOTAL ASSETS LESS LIABILITIES	(134,704,916)	-	10,307,573
24	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	\$ (134,704,916)	\$ -	\$ 10,307,573

Supporting Schedules: B-1

Recap Schedules: B-1, B-2, B-3

Florida Public Service Commission
 Company: Florida Public Utilities Company Common
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating the 13-month average working capital allowance for the historic base year.

Type Of Data Shown:
 Historic Base Year Data: 12/31/21
 Witness: M. Galtman, M. Napier

Line No.	Description	Average Per Books	Adjustment	Adjusted Average	% Allocated to FPUC	% Allocated to CFG	% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
	<u>CURRENT AND ACCRUED ASSETS</u>		<u>NON UTILITY</u> <u>CAPITAL STRUCT.</u> <u>OTHER</u>										
1	CASH	\$ 1,015,610		\$ 1,015,610	34.80%	14.40%	0.10%	0.10%	\$ 353,432	\$ 146,248	\$ 1,016	\$ 1,016	\$ 501,711
2	INVESTMENT IN SUBSIDIARY	109,316,630	109,316,630	-					-	-	-	-	-
3	SPECIAL DEPOSITS	-		-					-	-	-	-	-
4	WORKING FUNDS	-		-					-	-	-	-	-
5	TEMPORARY CASH INVESTMENTS	-		-					-	-	-	-	-
6	NOTES RECEIVABLE	-		-					-	-	-	-	-
7	CUST. ACCTS. REC.- GAS	(357,347)		(357,347)	34.80%	14.40%	0.10%	0.10%	(124,357)	(51,458)	(357)	(357)	(176,529)
8	OTHER ACCOUNTS RECEIVABLE	12,985		12,985	34.80%	14.40%	0.10%	0.10%	4,519	1,870	13	13	6,415
9	ACCUM. PROV. UNCOL. ACCTS.- GAS	-		-					-	-	-	-	-
10	ACCUM. PROV. UNCOL. ACCTS.- OTHER	-		-					-	-	-	-	-
11	RECEIVABLE ASSOC. COMPANIES	(54,138,235)	(54,138,235)	-					-	-	-	-	-
12	PLANT & OPER. MATERIAL & SUPPL.	-		-					-	-	-	-	-
13	MERCHANDISE	-		-					-	-	-	-	-
14	GAS STORED	-		-					-	-	-	-	-
15	PREPAYMENTS	189,454		189,454	34.80%	14.40%	0.10%	0.10%	65,930	27,281	189	189	93,590
16	OTHER INVESTMENTS	-		-					-	-	-	-	-
17	SINKING FUNDS	-		-					-	-	-	-	-
18	ACCTS. REC. - UNBILLED REVENUE	-		-					-	-	-	-	-
19	MISC. CURRENT AND ACC. ASSETS	-		-					-	-	-	-	-
20	OPERATING LEASES	590,185		590,185	39.17%	18.39%	0.36%	0.11%	231,181	108,523	2,095	655	342,455
21	TOTAL CURRENT ASSETS	\$ 56,629,283	\$ - \$ - \$ 55,178,395	\$ 1,450,888					\$ 530,706	\$ 232,464	\$ 2,956	\$ 1,516	\$ 767,642
	<u>DEFERRED DEBITS</u>												
22	UNAMORTIZED DEBT EXPENSE	-	-	\$ -					-	-	-	-	\$ -
23	OTHER REGULATORY ASSETS	-		-					-	-	-	-	-
24	CLEARING ACCOUNTS	-		-					-	-	-	-	-
25	OTHER DEFERRED DEBITS	-		-					-	-	-	-	-
26	UNAMORTIZED RATE CASE	-		-					-	-	-	-	-
27	OPERATIONAL BALANCE SHEET ACCT.	-		-					-	-	-	-	-
28	TOTAL DEFERRED DEBITS	\$ -	\$ - \$ - \$ -	\$ -					\$ -	\$ -	\$ -	\$ -	\$ -
29	TOTAL CURRENT & DEF. ASSETS	\$ 56,629,283	\$ - \$ - \$ 55,178,395	\$ 1,450,888					\$ 530,706	\$ 232,464	\$ 2,956	\$ 1,516	\$ 767,642

Florida Public Service Commission
 Company: Florida Public Utilities Company
 Docket No.:20220067-GU

Explanation: Provide a schedule calculating the 13-month average working capital allowance for the historic base year.

Type Of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman, M. Napier

Line No.	Description	Average Per Books	Adjustment	Adjusted Average	% Allocated to FPUC	% Allocated to CFG	% Allocated to Indiantown	% Allocated to Ft. Meade	Amount Allocated to FPUC	Amount Allocated to CFG	Amount Allocated to Indiantown	Amount Allocated to Ft. Meade	Total
<u>CURRENT LIABILITIES</u>													
			<u>NON UTILITY</u>										
			<u>CAPITAL STRUCT.</u>										
			<u>OTHER</u>										
1	NOTES PAYABLE	\$ -		\$ -					\$ -	\$ -	\$ -	\$ -	\$ -
2	ACCOUNTS PAYABLE	4,654,146		4,654,146	34.80%	14.40%	0.10%	0.10%	1,622,134	669,835	4,768	4,716	2,301,453
3	ACCTS. PAYABLE - ASSOC. CO.	-		-					-	-	-	-	-
4	CUSTOMER DEPOSITS	2,953,538	2,953,538	-					-	-	-	-	-
5	TAXES ACCRUED-GENERAL	-		-					-	-	-	-	-
6	TAXES ACCRUED-INCOME	(1,251,048)		(1,251,048)	34.80%	14.40%	0.10%	0.10%	(435,365)	(180,151)	(1,251)	(1,251)	(618,018)
7	INTEREST ACCRUED	-		-					-	-	-	-	-
8	DIVIDENDS DECLARED	-		-					-	-	-	-	-
9	TAX COLLECTIONS PAYABLE	(7,522)		(7,522)	39.61%	13.70%	0.32%	0.22%	(2,979)	(1,031)	(24)	(17)	(4,051)
10	INACTIVE DEPOSITS	-		-					-	-	-	-	-
11	CONSERVATION COST TRUE-UP	-		-					-	-	-	-	-
12	MISC. CURRENT ACCRUED LIAB.	1,711,485		1,711,485	39.61%	13.70%	0.32%	0.22%	677,919	234,473	5,477	3,765	921,635
13	OP. LEASE OBL. - CURRENT	160,761		160,761	39.61%	13.70%	0.32%	0.22%	63,677	22,024	514	354	86,570
14	TOTAL CURRENT LIABILITIES	\$ 8,221,360	\$ -	\$ 2,953,538					\$ 1,925,386	\$ 745,151	\$ 9,484	\$ 7,567	\$ 2,687,589
<u>DEFERRED CREDITS AND OPERATING RESERVES</u>													
15	OTHER DEFERRED CREDITS	-		-					-	-	-	-	-
16	OP. LEASE OBL. NON-CURRENT	432,440		432,440	39.17%	18.39%	0.36%	0.11%	169,391	79,517	1,535	480	250,923
17	ACCRUED LIABILITY INSURANCE	-		-					-	-	-	-	-
18	ACCUM PROV - RATE REFUNDS	-		-					-	-	-	-	-
19	PENSIONS & BENEFITS RESERVE	(9,824,037)		(9,824,037)	52.00%	0.00%	0.00%	0.00%	(5,108,499)	-	-	-	(5,108,499)
20	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$ (9,391,597)	\$ -	\$ -					\$ (4,939,108)	\$ 79,517	\$ 1,535	\$ 480	\$ (4,857,576)
21	TOTAL LIABILITIES	\$ (1,170,237)	\$ -	\$ 2,953,538					\$ (3,013,722)	\$ 824,668	\$ 11,019	\$ 8,047	\$ (2,169,987)
22	TOTAL ASSETS LESS LIABILITIES	\$ 57,799,520	\$ -	\$ (2,953,538)					\$ 3,544,428	\$ (592,204)	\$ (8,063)	\$ (6,532)	\$ 2,937,629
23	NET WORKING CAPITAL INCL. IN RATE BASE (SCHEDULE)	\$ 57,799,520	\$ -	\$ (2,953,538)					\$ 3,544,428	\$ (592,204)	\$ (8,063)	\$ (6,532)	\$ 2,937,629

Florida Public Service Commission

Explanation: Provide a schedule showing a 13-month average detailed description of each type of item included in miscellaneous deferred debits for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 -Month Average
1	Environmental Regulatory Assets	\$ -	\$ -	\$ -	\$ -	\$ 3,244	\$ 21,356	\$ 21,356	\$ 21,355	\$ 25,663	\$ 28,672	\$ 40,632	\$ 40,809	\$ 48,389	\$ 19,344
2	GRIP Clearing - Misc. Def. Debits GRIP	278,276	278,276	194,634	136,970	106,285	129,522	178,389	455,623	901,688	1,337,720	1,772,300	2,037,425	2,100,869	762,152
3	Miscellaneous Deferred Debits	35,140	35,140	35,140	35,140	35,140	35,140	35,140	35,140	35,140	35,140	35,140	35,140	35,140	35,140
4	Unrecovered Purchased Gas Costs	179,296	-	-	-	-	-	-	-	-	-	-	-	1,378,445	119,826
5	Unrecovered Piping & Conversion	838,066	831,653	839,270	849,797	845,906	848,124	836,174	833,053	820,396	808,954	801,912	797,380	783,396	825,699
6	Northwest Pipeline Pierpont Costs	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
7	Northwest Pipeline	384,000	382,500	381,000	379,500	378,000	376,500	375,000	373,500	372,000	370,500	369,000	367,500	366,000	375,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total	\$ 1,732,778	\$ 1,545,569	\$ 1,468,044	\$ 1,419,407	\$ 1,386,575	\$ 1,428,642	\$ 1,464,059	\$ 1,736,671	\$ 2,172,887	\$ 2,598,986	\$ 3,036,984	\$ 3,296,254	\$ 4,730,239	\$2,155,161

Florida Public Service Commission

Explanation: Provide a schedule showing a 13-month average detailed description of each type of item included in other deferred credits for the historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	Conservation Cost Recovery Liability	\$ 364,446	\$ 538,933	\$ 707,628	\$ 522,567	\$ 574,957	\$ 507,056	\$ 730,120	\$ 770,988	\$ 578,461	\$ 814,660	\$ 857,108	\$ 740,799	\$ 748,613	\$ 650,487
2	Deferred Environmental Costs	1,552,228	1,549,675	1,544,442	1,538,948	1,537,069	1,537,069	1,539,582	1,538,111	1,537,069	1,537,069	1,537,069	1,537,069	1,537,069	1,540,190
3	Deferred Environmental Liability	1,980,713	1,907,549	1,853,926	1,747,335	1,725,504	1,636,492	1,598,134	1,484,218	1,443,426	1,406,015	1,354,806	1,304,052	1,234,993	1,590,551
4	GRIP Clearing	1,901,141	1,901,141	1,817,500	1,759,836	1,729,152	1,752,389	1,801,254	1,801,254	1,801,254	1,801,254	1,801,254	1,801,254	1,801,254	1,805,380
5	Over/Under Collections GRIP	(1,563,561)	(1,242,970)	(1,192,629)	(1,120,443)	(1,140,433)	(1,359,559)	(1,719,082)	(1,791,114)	(1,791,052)	(1,791,434)	(1,791,615)	(1,791,379)	(1,790,553)	(1,545,063)
6	Over-recovered Purchased gas costs	-	1,139,527	1,948,008	2,250,464	3,036,496	3,312,802	3,333,872	3,093,692	2,461,557	2,314,355	1,464,123	209,619	-	1,889,578
7	Deferred Revenue	164,630	183,917	164,204	144,491	124,778	105,065	85,352	65,639	45,926	26,213	6,500	184,343	164,630	112,745
8	Miscellaneous Deferred Out of Period	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
9		\$ 4,499,597	\$ 6,077,772	\$ 6,943,079	\$ 6,943,198	\$ 7,687,523	\$ 7,591,314	\$ 7,469,232	\$ 7,062,788	\$ 6,176,641	\$ 6,208,132	\$ 5,329,245	\$ 4,085,757	\$ 3,796,006	\$ 6,143,868

Florida Public Service Commission
 Company: Florida Public Utilities Company Consolidated Gas
 Docket No.: 20220067-GU

Explanation: For any rate base component not accounted for in other schedules, provide the 13 month average balance for the historic base year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Description	13-Month Average	Non-Utility Allocation Factor	Non-Regulated Amount	Basis For Allocation
Not Applicable			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Supporting Schedules:

Recap Schedules: B-2

Florida Public Service Commission
 Company: Florida Public Utilities Company Consolidated Gas
 Docket No.: 20220067-GU

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the historic base year in the last rate case to the beginning of the current historic base year and on a monthly basis for the historic base year. (Exception: annual data may be substituted for monthly data for the 3% deferred ITC). Amounts provided by the revenue act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Line No.	Year/ Month	3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjustments	Current Year	Prior Year Adjustments	Ending Balance	Beginning Balance	Current Year	Prior Year Adjustments	Current Year	Prior Year Adjustments	Ending Balance
1	2002	\$ 1,158	\$ -	\$ -	\$ 926	\$ -	\$ 232	\$ 10,392	\$ -	\$ -	\$ 2,655	\$ -	\$ 7,737
2	2003	232	-	-	226	-	6	7,737	-	-	2,655	-	5,082
3	2004	6	-	-	6	-	-	5,082	-	-	2,578	-	2,504
4	2005	-	-	-	-	-	-	2,504	-	-	2,027	-	477
5	2006	-	-	-	-	-	-	477	-	-	475	-	2
6	2007	-	-	-	-	-	-	2	-	-	2	-	-
7	2008	-	-	-	-	-	-	-	-	-	-	-	-
8	2009	-	-	-	-	-	-	-	-	-	-	-	-
9	2010	-	-	-	-	-	-	-	-	-	-	-	-
10	2011	-	-	-	-	-	-	-	-	-	-	-	-
11	2012	-	-	-	-	-	-	-	-	-	-	-	-
12	2013	-	-	-	-	-	-	-	-	-	-	-	-
13	2014	-	-	-	-	-	-	-	-	-	-	-	-
14	2015	-	-	-	-	-	-	-	-	-	-	-	-
15	2016	-	-	-	-	-	-	-	-	-	-	-	-
16	2017	-	-	-	-	-	-	-	-	-	-	-	-
17	2018	-	-	-	-	-	-	-	-	-	-	-	-
18	2019	-	-	-	-	-	-	-	-	-	-	-	-
19	2020	-	-	-	-	-	-	-	-	-	-	-	-
20	Dec-20	-	-	-	-	-	-	-	-	-	-	-	-
21	Jan-21	-	-	-	-	-	-	-	-	-	-	-	-
22	Feb-21	-	-	-	-	-	-	-	-	-	-	-	-
23	Mar-21	-	-	-	-	-	-	-	-	-	-	-	-
24	Apr-21	-	-	-	-	-	-	-	-	-	-	-	-
25	May-21	-	-	-	-	-	-	-	-	-	-	-	-
26	Jun-21	-	-	-	-	-	-	-	-	-	-	-	-
27	Jul-21	-	-	-	-	-	-	-	-	-	-	-	-
28	Aug-21	-	-	-	-	-	-	-	-	-	-	-	-
29	Sep-21	-	-	-	-	-	-	-	-	-	-	-	-
30	Oct-21	-	-	-	-	-	-	-	-	-	-	-	-
31	Nov-21	-	-	-	-	-	-	-	-	-	-	-	-
32	Dec-21	-	-	-	-	-	-	-	-	-	-	-	-
33					13-MONTH AVERAGE		\$ -				13-MONTH AVERAGE		\$ -

The last historic year vary by division but for consistency of consolidation, the Company has shown the years based on Indiantown's historic year of 2002.

Florida Public Service Commission
 Company: Florida Public Utilities Company Consolidated Gas
 Docket No.: 20220067-GU

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the historic base year in the last rate case to the beginning of the current historic base year and on a monthly basis for the historic base year. (Exception: annual data may be substituted for monthly data for the 3% deferred ITC). Amounts provided by the revenue act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Line No.	Year/ Month	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjustments	Current Year	Prior Year Adjustments	Ending Balance	Beginning Balance	Current Year	Prior Year Adjustments	Current Year	Prior Year Adjustments	Ending Balance
1	2002	\$ -	\$ -	\$ -	\$ 2,853	\$ (40,319)	\$ 37,466	\$ 409,848	\$ -	\$ -	\$ 35,576	\$ 40,368	\$ 333,904
2	2003	37,466	-	-	2,854	-	34,612	333,904	-	-	35,576	-	298,328
3	2004	34,612	-	-	2,852	-	31,760	298,328	-	-	35,576	-	262,752
4	2005	31,760	-	-	3,129	-	28,631	262,752	-	-	39,034	-	223,718
5	2006	28,631	-	-	3,129	-	25,502	223,718	-	-	39,038	-	184,680
6	2007	25,502	-	-	3,131	-	22,371	184,680	-	-	36,239	-	148,441
7	2008	22,371	-	-	3,130	-	19,241	148,441	-	-	33,711	-	114,730
8	2009	19,241	-	-	3,268	-	15,973	267,019	-	-	52,430	-	214,589
9	2010	15,973	-	-	3,199	-	12,774	214,589	-	-	46,822	-	167,767
10	2011	12,774	-	-	3,199	-	9,575	167,767	-	-	41,350	-	126,417
11	2012	9,575	-	-	3,199	-	6,376	126,417	-	-	35,483	-	90,934
12	2013	6,376	-	-	3,199	-	3,177	90,934	-	-	29,475	-	61,459
13	2014	3,177	-	-	3,177	-	-	61,459	-	-	26,314	-	35,145
14	2015	-	-	-	-	-	-	35,145	-	-	39,048	-	(3,903)
15	2016	-	-	-	-	-	-	(3,903)	-	-	(3,903)	-	-
16	2017	-	-	-	-	-	-	-	-	-	-	-	-
17	2018	-	-	-	-	-	-	-	-	-	-	-	-
18	2019	-	-	-	-	-	-	-	-	-	-	-	-
19	2020	-	-	-	-	-	-	-	-	-	-	-	-
20	Dec-20	-	-	-	-	-	-	-	-	-	-	-	-
21	Jan-21	-	-	-	-	-	-	-	-	-	-	-	-
22	Feb-21	-	-	-	-	-	-	-	-	-	-	-	-
23	Mar-21	-	-	-	-	-	-	-	-	-	-	-	-
24	Apr-21	-	-	-	-	-	-	-	-	-	-	-	-
25	May-21	-	-	-	-	-	-	-	-	-	-	-	-
26	Jun-21	-	-	-	-	-	-	-	-	-	-	-	-
27	Jul-21	-	-	-	-	-	-	-	-	-	-	-	-
28	Aug-21	-	-	-	-	-	-	-	-	-	-	-	-
29	Sep-21	-	-	-	-	-	-	-	-	-	-	-	-
30	Oct-21	-	-	-	-	-	-	-	-	-	-	-	-
31	Nov-21	-	-	-	-	-	-	-	-	-	-	-	-
32	Dec-21	-	-	-	-	-	-	-	-	-	-	-	-
33													
							\$ -					\$ -	

The last historic year vary by division but for consistency of consolidation, the Company has shown the years based on Indiantown's historic year of 2002.

Florida Public Service Commission

Explanation: Explain accounting policy as to the method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining portion.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No 20220067-GU

THERE ARE CURRENTLY NO ITCS FOR THE HISTORIC BASE YEAR.
FLORIDA PUBLIC UTILITIES COMPANY'S ACCOUNTING POLICY IS TO USE THE DEFERRAL ACCOUNTING METHOD.

RATABLE AMORTIZATION IS BASED ON BOOK DEPRECIATION LIFE. DATA FROM PERIODIC DEPRECIATION STUDIES AS APPROVED BY THE FPSC. AMORTIZATION BEGINS THE CALENDAR YEAR FOLLOWING THE YEAR OF GENERATION.

Florida Public Service Commission

Explanation: Provide a copy of the election
made under section 46(f),
Internal Revenue Code.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No 20220067-GU

Not applicable

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: For each of the accumulated deferred tax accounts, provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual and monthly balances should be shown.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20220067-GU

Line No.	Year/Month	ACCOUNT NO. 190			Account No.: 282			Account No.: 283			Net Deferred Income Taxes		
		State	Federal	TOTAL	State	Federal	TOTAL	State	Federal	TOTAL	State	Federal	TOTAL
1	2007	477,106	2,787,150	3,264,256	(1,576,224)	(8,729,234)	(10,305,458)	110,379	644,816	755,195	(988,739)	(5,297,268)	(6,286,007)
2	2008	661,963	3,867,066	4,529,029	(1,878,157)	(14,944,042)	(16,822,199)	(39,082)	19,405	(19,677)	(1,255,276)	(11,057,571)	(12,312,847)
3	2009	-	-	-	(2,910,637)	(16,316,319)	(19,226,956)	786,541	4,700,146	5,486,687	(2,124,096)	(11,616,173)	(13,740,268)
4	2010	-	-	-	(3,418,996)	(18,730,847)	(22,149,843)	421,382	2,485,249	2,906,630	(2,997,614)	(16,245,598)	(19,243,212)
5	2011	-	-	-	(4,283,995)	(23,381,749)	(27,665,744)	(2,115,643)	(12,574,658)	(14,690,302)	(6,399,638)	(35,956,407)	(42,356,046)
6	2012	-	-	-	(4,470,967)	(24,088,676)	(28,559,643)	(1,969,784)	(11,935,258)	(13,905,042)	(6,440,752)	(36,023,933)	(42,464,685)
7	2013	-	-	-	(5,232,714)	(28,014,805)	(33,247,519)	(1,685,810)	(10,408,612)	(12,094,423)	(6,918,524)	(38,423,417)	(45,341,942)
8	2014	-	-	-	(6,490,774)	(34,739,638)	(41,230,412)	(1,510,885)	(9,433,196)	(10,944,081)	(8,001,659)	(44,172,834)	(52,174,493)
9	2015	-	-	-	(8,313,520)	(44,441,444)	(52,754,964)	(1,419,147)	(8,824,003)	(10,243,149)	(9,732,667)	(53,265,447)	(62,998,113)
10	2016	-	-	-	(9,953,599)	(53,122,991)	(63,076,590)	(1,116,096)	(7,114,462)	(8,230,558)	(11,069,696)	(60,237,453)	(71,307,148)
11	2017	-	-	-	(3,952,297)	(31,360,287)	(35,312,584)	(108,104)	(3,434,039)	(3,542,143)	(4,060,401)	(34,794,326)	(38,854,727)
12	2018	-	-	-	(4,472,411)	(33,253,327)	(37,725,738)	(39,960)	(3,187,486)	(3,227,445)	(4,512,370)	(36,440,813)	(40,953,183)
13	2019	-	-	-	(4,680,160)	(34,008,548)	(38,688,708)	100,432	(2,692,380)	(2,591,947)	(4,579,728)	(36,700,928)	(41,280,655)
14	Dec-20	5,759	20,781	26,540	(4,958,570)	(35,017,985)	(39,976,555)	(40,379)	(3,202,587)	(3,242,966)	(4,993,189)	(38,199,791)	(43,192,980)
15	Jan-21	5,759	20,781	26,540	(4,959,637)	(35,021,837)	(39,981,474)	(34,025)	(3,179,663)	(3,213,689)	(4,987,904)	(38,180,719)	(43,168,623)
16	Feb-21	5,759	20,781	26,540	(4,960,705)	(35,025,689)	(39,986,394)	(27,672)	(3,156,740)	(3,184,412)	(4,982,618)	(38,161,647)	(43,144,265)
17	Mar-21	11,106	40,073	51,179	(5,030,872)	(35,278,864)	(40,309,736)	(54,871)	(3,254,877)	(3,309,747)	(5,074,637)	(38,493,668)	(43,568,304)
18	Apr-21	11,106	40,073	51,179	(5,031,939)	(35,282,716)	(40,314,655)	(48,517)	(3,231,953)	(3,280,470)	(5,069,351)	(38,474,596)	(43,543,947)
19	May-21	11,106	40,073	51,179	(5,033,007)	(35,286,568)	(40,319,575)	(42,164)	(3,209,029)	(3,251,193)	(5,064,065)	(38,455,524)	(43,519,589)
20	Jun-21	7,537	27,195	34,731	(5,103,174)	(35,539,744)	(40,642,918)	(119,032)	(3,486,385)	(3,605,417)	(5,214,670)	(38,998,934)	(44,213,604)
21	Jul-21	7,537	27,195	34,731	(5,104,242)	(35,543,596)	(40,647,838)	(112,679)	(3,463,461)	(3,576,140)	(5,209,385)	(38,979,862)	(44,189,247)
22	Aug-21	7,537	27,195	34,731	(5,105,309)	(35,547,448)	(40,652,758)	(106,326)	(3,440,537)	(3,546,863)	(5,204,099)	(38,960,791)	(44,164,890)
23	Sep-21	8,425	30,401	38,827	(5,080,167)	(35,456,731)	(40,536,899)	(159,831)	(3,633,594)	(3,793,426)	(5,231,574)	(39,059,924)	(44,291,498)
24	Oct-21	8,425	30,401	38,827	(5,081,235)	(35,460,584)	(40,541,819)	(153,478)	(3,610,671)	(3,764,149)	(5,226,288)	(39,040,853)	(44,267,141)
25	Nov-21	8,425	30,401	38,827	(5,082,303)	(35,464,436)	(40,546,739)	(147,125)	(3,587,747)	(3,734,872)	(5,221,002)	(39,021,781)	(44,242,784)
26	Dec-21	7,775	28,055	35,831	(5,357,799)	(36,464,662)	(41,822,461)	(228,746)	(3,887,151)	(4,115,897)	(5,578,771)	(40,323,757)	(45,902,528)
27		-	-	-	-	-	-	-	-	-	-	-	-
34	13-MONTH AVERAGE	\$ 8,173	\$ 29,493	\$ 37,666	\$ (5,068,382)	\$ (35,414,681)	\$ (40,483,063)	\$ (98,065)	\$ (3,411,107)	\$ (3,509,172)	\$ (5,158,273)	\$ (38,796,296)	\$ (43,954,569)

Less Deferred Tax Related to the FPUC Acquisition Adjustment

6,442,115
(37,512,454)

The last historic year vary by division but for consistency of consolidation, the Company has shown the years based on Indiantown's historic year of 2002.

Supporting Schedules:

Recap Schedules: A-5, B-1, C-25, D-1, D-10

Florida Public Service Commission
 Company: FC Common Division
 Docket No.: 20220067-GU

Explanation: For each of the accumulated deferred tax accounts, provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual and monthly balances should be shown.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Line No.	Year/Month	ACCOUNT NO. 190			ACCOUNT NO. 282			ACCOUNT NO. 283			Net Deferred Income Taxes		
		State	Federal	TOTAL	State	Federal	TOTAL	State	Federal	TOTAL	State	Federal	TOTAL
1	Dec-20	332,908	1,201,193	1,534,102	(141,674)	(511,185)	(652,859)	(49,513)	(178,651)	(228,164)	\$ 141,721	\$ 511,357	\$ 653,079
2	Jan-21	332,908	1,201,193	1,534,102	(141,529)	(510,660)	(652,189)	(49,513)	(178,651)	(228,164)	\$ 141,866	\$ 511,882	\$ 653,749
3	Feb-21	332,908	1,201,193	1,534,102	(141,384)	(510,135)	(651,519)	(49,513)	(178,651)	(228,164)	\$ 142,011	\$ 512,407	\$ 654,419
4	Mar-21	331,286	1,195,339	1,526,626	(141,545)	(510,714)	(652,259)	(102,193)	(368,732)	(470,925)	\$ 87,548	\$ 315,893	\$ 403,442
5	Apr-21	331,286	1,195,339	1,526,626	(141,400)	(510,189)	(651,589)	(102,193)	(368,732)	(470,925)	\$ 87,693	\$ 316,418	\$ 404,112
6	May-21	331,286	1,195,339	1,526,626	(141,255)	(509,664)	(650,919)	(102,193)	(368,732)	(470,925)	\$ 87,838	\$ 316,943	\$ 404,782
7	Jun-21	329,664	1,189,485	1,519,150	(141,416)	(510,243)	(651,659)	(147,670)	(532,820)	(680,490)	\$ 40,578	\$ 146,422	\$ 187,001
8	Jul-21	329,664	1,189,485	1,519,150	(141,271)	(509,718)	(650,989)	(147,670)	(532,820)	(680,490)	\$ 40,723	\$ 146,947	\$ 187,671
9	Aug-21	329,664	1,189,485	1,519,150	(141,126)	(509,193)	(650,319)	(147,670)	(532,820)	(680,490)	\$ 40,868	\$ 147,472	\$ 188,341
10	Sep-21	328,042	1,183,631	1,511,674	(162,873)	(587,660)	(750,533)	(140,775)	(507,942)	(648,717)	\$ 24,394	\$ 88,029	\$ 112,424
11	Oct-21	328,042	1,183,631	1,511,674	(162,728)	(587,135)	(749,863)	(140,775)	(507,942)	(648,717)	\$ 24,539	\$ 88,554	\$ 113,094
12	Nov-21	328,042	1,183,631	1,511,674	(162,583)	(586,610)	(749,193)	(140,775)	(507,942)	(648,717)	\$ 24,684	\$ 89,079	\$ 113,764
13	Dec-21	204,691	738,560	943,252	(136,744)	(493,380)	(630,124)	(52,770)	(190,403)	(243,173)	\$ 15,177	\$ 54,777	\$ 69,955
14	13-MONTH AVERAGE	320,800	1,157,501	1,478,300	(145,964)	(526,653)	(672,616)	(105,633)	(381,141)	(486,774)	69,203	249,707	318,910

Florida Public Service Commission
 Company: Florida Public Utilities Company Consolidated Gas
 Docket No. 20220067-GU

Explanation: For each of the accumulated deferred tax accounts, provide annual balances beginning with the year of the last rate case and ending with the beginning of the historic base year, and monthly balances for the current historic base year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Witness: M. Galtman

Line No.	Year/ Month	ACCOUNT NO. 190					ACCOUNT NO. 282					ACCOUNT NO. 283				
		Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance
1	2007		\$ 477,106	\$ -	\$ -	\$ 477,106		\$ (1,576,224)	\$ -	\$ -	\$ (1,576,224)		\$ 110,379	\$ -	\$ -	\$ 110,379
2	2008	477,106	168,178	-	16,679	661,963	(1,576,224)	(493,801)	-	191,869	(1,878,157)	110,379	(189,732)	-	40,271	(39,082)
3	2009	661,963	-	-	(661,963)	-	(1,878,157)	(70,554)	-	(961,926)	(2,910,637)	(39,082)	(1,398)	-	827,021	786,541
4	2010	-	-	-	-	-	(2,910,637)	(70,386)	-	(437,974)	(3,418,996)	786,541	(365,159)	-	-	421,382
5	2011	-	-	-	-	-	(3,418,996)	1,765,994	-	(2,630,993)	(4,283,995)	421,382	(2,537,025)	-	-	(2,115,643)
6	2012	-	-	-	-	-	(4,283,995)	(406,313)	-	219,341	(4,470,967)	(2,115,643)	145,859	-	-	(1,969,784)
7	2013	-	-	-	-	-	(4,470,967)	(761,747)	-	-	(5,232,714)	(1,969,784)	283,974	-	-	(1,685,810)
8	2014	-	-	-	-	-	(5,232,714)	(1,251,024)	-	(7,036)	(6,490,774)	(1,685,810)	174,925	-	-	(1,510,885)
9	2015	-	-	-	-	-	(6,490,774)	(1,822,746)	-	0	(8,313,520)	(1,510,885)	91,739	-	-	(1,419,147)
10	2016	-	-	-	-	-	(8,313,520)	(1,640,353)	-	274	(9,953,599)	(1,419,147)	303,050	-	-	(1,116,096)
11	2017	-	-	-	-	-	(9,953,599)	(1,530,812)	-	7,532,114	(3,952,297)	(1,116,096)	1,007,992	-	-	(108,104)
12	2018	-	-	-	-	-	(3,952,297)	(367,870)	-	(152,244)	(4,472,411)	(108,104)	68,145	-	-	(39,960)
13	2019	-	-	-	-	-	(4,472,411)	(393,546)	-	185,797	(4,680,160)	(39,960)	140,392	-	-	100,432
14	Dec-20	-	5,759	-	-	5,759	(4,680,160)	(280,955)	-	2,546	(4,958,570)	100,432	(140,811)	-	-	(40,379)
15	Jan-21	5,759	-	-	-	5,759	(4,958,570)	(1,068)	-	-	(4,959,637)	(40,379)	6,353	-	-	(34,025)
16	Feb-21	5,759	-	-	-	5,759	(4,959,637)	(1,068)	-	-	(4,960,705)	(34,025)	6,353	-	-	(27,672)
17	Mar-21	5,759	5,347	-	-	11,106	(4,960,705)	(70,167)	-	-	(5,030,872)	(27,672)	(27,198)	-	-	(54,871)
18	Apr-21	11,106	-	-	-	11,106	(5,030,872)	(1,068)	-	-	(5,031,939)	(54,871)	6,353	-	-	(48,517)
19	May-21	11,106	-	-	-	11,106	(5,031,939)	(1,068)	-	-	(5,033,007)	(48,517)	6,353	-	-	(42,164)
20	Jun-21	11,106	(3,569)	-	-	7,537	(5,033,007)	(70,167)	-	-	(5,103,174)	(42,164)	(76,868)	-	-	(119,032)
21	Jul-21	7,537	-	-	-	7,537	(5,103,174)	(1,068)	-	-	(5,104,242)	(119,032)	6,353	-	-	(112,679)
22	Aug-21	7,537	-	-	-	7,537	(5,104,242)	(1,068)	-	-	(5,105,309)	(112,679)	6,353	-	-	(106,326)
23	Sep-21	7,537	889	-	-	8,425	(5,105,309)	25,142	-	-	(5,080,167)	(106,326)	(53,505)	-	-	(159,831)
24	Oct-21	8,425	-	-	-	8,425	(5,080,167)	(1,068)	-	-	(5,081,235)	(159,831)	6,353	-	-	(153,478)
25	Nov-21	8,425	-	-	-	8,425	(5,081,235)	(1,068)	-	-	(5,082,303)	(153,478)	6,353	-	-	(147,125)
26	Dec-21	8,425	(650)	-	-	7,775	(5,082,303)	(276,839)	-	1,342	(5,357,799)	(147,125)	(82,685)	-	1,063	(228,746)
27	13-MONTH AVERAGE					\$ 8,173					\$ (5,068,382)					\$ (98,065)

Florida Public Service Commission

Explanation: For each of the accumulated deferred tax accounts, provide annual balances beginning with the year of the last rate case and ending with the beginning of the historic base year, and monthly balances for the current historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/2021
Witness: M. Galtman

Company: FC Division

Docket No.: 20220067-GU

Line No.	Year/ Month	ACCOUNT NO. 190					ACCOUNT NO. 282					ACCOUNT NO. 283				
		Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance
1	Dec-20					332,908					(141,674)					(49,513)
2	Jan-21	332,908				332,908	(141,674)	145			(141,529)	(49,513)				(49,513)
3	Feb-21	332,908				332,908	(141,529)	145			(141,384)	(49,513)				(49,513)
4	Mar-21	332,908	(1,622)			331,286	(141,384)	(161)			(141,545)	(49,513)	(52,680)			(102,193)
5	Apr-21	331,286				331,286	(141,545)	145			(141,400)	(102,193)				(102,193)
6	May-21	331,286				331,286	(141,400)	145			(141,255)	(102,193)				(102,193)
7	Jun-21	331,286	(1,622)			329,664	(141,255)	(161)			(141,416)	(102,193)	(45,477)			(147,670)
8	Jul-21	329,664				329,664	(141,416)	145			(141,271)	(147,670)				(147,670)
9	Aug-21	329,664				329,664	(141,271)	145			(141,126)	(147,670)				(147,670)
10	Sep-21	329,664	(1,622)			328,042	(141,126)	(21,747)			(162,873)	(147,670)	6,895			(140,775)
11	Oct-21	328,042				328,042	(162,873)	145			(162,728)	(140,775)				(140,775)
12	Nov-21	328,042				328,042	(162,728)	145			(162,583)	(140,775)				(140,775)
13	Dec-21	328,042	(123,351)			204,691	(162,583)	25,839			(136,744)	(140,775)	88,005			(52,770)
14	13-MONTH AVERAGE					\$ 320,800					\$ (145,964)					\$ (105,633)

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

f Explanation: For each of the accumulated deferred tax accounts, provide annual balances beginning with the year of the last rate case and ending with the beginning of the historic base year, and monthly balances for the current historic base year.

Type of Data Shown:
Historic Base Year Data: 12/31/21
Witness: M. Galtman

Company: Florida Public Utilities Company Consolidated Gas

Docket No 20220067-GU

Line No.	Year/ Month	ACCOUNT NO. 190					ACCOUNT NO. 282					ACCOUNT NO. 283				
		Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance
1	2007		\$ 2,787,150	\$ -	\$ -	\$ 2,787,150		\$ (8,729,234)	\$ -	\$ -	\$ (8,729,234)		\$ 644,816	\$ -	\$ -	\$ 644,816
2	2008	2,787,150	982,467	-	97,449	3,867,066	(8,729,234)	(6,856,890)	-	642,081	(14,944,042)	644,816	(860,665)	-	235,254	19,405
3	2009	3,867,066	-	-	(3,867,066)	-	(14,944,042)	(254,572)	-	(1,117,705)	(16,316,319)	19,405	(5,043)	-	4,685,784	4,700,146
4	2010	-	-	-	-	-	(16,316,319)	225,816	-	(2,640,344)	(18,730,847)	4,700,146	(2,214,898)	-	-	2,485,249
5	2011	-	-	-	-	-	(18,730,847)	11,171,199	-	(15,822,101)	(23,381,749)	2,485,249	(15,059,907)	-	-	(12,574,658)
6	2012	-	-	-	-	-	(23,381,749)	(2,025,963)	-	1,319,036	(24,088,676)	639,401	-	-	-	(11,935,258)
7	2013	-	-	-	-	-	(24,088,676)	(3,926,129)	-	-	(28,014,805)	1,526,645	-	-	-	(10,408,612)
8	2014	-	-	-	-	-	(28,014,805)	(6,704,149)	-	(20,684)	(34,739,638)	975,416	-	-	-	(9,433,196)
9	2015	-	-	-	-	-	(34,739,638)	(9,701,806)	-	0	(44,441,444)	609,193	-	-	-	(8,824,003)
10	2016	-	-	-	-	-	(44,441,444)	(8,681,429)	-	(118)	(53,122,991)	1,709,541	-	-	-	(7,114,462)
11	2017	-	-	-	-	-	(53,122,991)	(5,524,273)	-	27,286,977	(31,360,287)	3,680,423	-	-	-	(3,434,039)
12	2018	-	-	-	-	-	(31,360,287)	(1,347,267)	-	(545,773)	(33,253,327)	246,553	-	-	-	(3,187,486)
13	2019	-	-	-	-	-	(33,253,327)	(1,423,319)	-	668,098	(34,008,548)	495,106	-	-	-	(2,692,380)
14	Dec-20	-	20,781	-	-	20,781	(34,008,548)	(1,024,151)	-	14,714	(35,017,985)	(510,207)	-	-	-	(3,202,587)
15	Jan-21	20,781	-	-	-	20,781	(35,017,985)	(3,852)	-	-	(35,021,837)	22,924	-	-	-	(3,179,663)
16	Feb-21	20,781	-	-	-	20,781	(35,021,837)	(3,852)	-	-	(35,025,689)	22,924	-	-	-	(3,156,740)
17	Mar-21	20,781	19,292	-	-	40,073	(35,025,689)	(253,175)	-	-	(35,278,864)	(98,137)	-	-	-	(3,254,877)
18	Apr-21	40,073	-	-	-	40,073	(35,278,864)	(3,852)	-	-	(35,282,716)	22,924	-	-	-	(3,231,953)
19	May-21	40,073	-	-	-	40,073	(35,282,716)	(3,852)	-	-	(35,286,568)	22,924	-	-	-	(3,209,029)
20	Jun-21	40,073	(12,879)	-	-	27,195	(35,286,568)	(253,176)	-	-	(35,539,744)	(277,355)	-	-	-	(3,486,385)
21	Jul-21	27,195	-	-	-	27,195	(35,539,744)	(3,852)	-	-	(35,543,596)	22,924	-	-	-	(3,463,461)
22	Aug-21	27,195	-	-	-	27,195	(35,543,596)	(3,852)	-	-	(35,547,448)	22,924	-	-	-	(3,440,537)
23	Sep-21	27,195	3,207	-	-	30,401	(35,547,448)	90,717	-	-	(35,456,731)	(193,057)	-	-	-	(3,633,594)
24	Oct-21	30,401	-	-	-	30,401	(35,456,731)	(3,852)	-	-	(35,460,584)	22,924	-	-	-	(3,610,671)
25	Nov-21	30,401	-	-	-	30,401	(35,460,584)	(3,852)	-	-	(35,464,436)	22,924	-	-	-	(3,587,747)
26	Dec-21	30,401	(2,346)	-	-	28,055	(35,464,436)	(998,884)	-	(1,342)	(36,464,662)	(3,587,747)	(298,341)	-	(1,063)	(3,887,151)
27	13-MONTH AVERAGE					\$ 29,493					\$ (35,414,681)					\$ (3,411,107)

Supporting Schedules:

Recap Schedules: B-18 p. 1

Florida Public Service Commission
 Company: Florida Public Utilities Florida Common
 Docket No.: 20220067-GU

Explanation: For each of the accumulated deferred tax accounts, provide annual balances beginning with the year of the last rate case and ending with the beginning of the historic base year, and monthly balances for the current historic base year.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Witness: M. Galtman

Line No.	Year/ Month	ACCOUNT NO. 190					ACCOUNT NO. 282					ACCOUNT NO. 283				
		Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance
1	Dec-20					1,201,193					(511,185)					(178,651)
2	Jan-21	1,201,193				1,201,193					(510,660)					(178,651)
3	Feb-21	1,201,193				1,201,193					(510,135)					(178,651)
4	Mar-21	1,201,193	(5,854)			1,195,339					(510,135)					(178,651)
5	Apr-21	1,195,339				1,195,339					(510,714)					(178,651)
6	May-21	1,195,339				1,195,339					(510,189)					(178,651)
7	Jun-21	1,195,339	(5,854)			1,189,485					(509,664)					(178,651)
8	Jul-21	1,189,485				1,189,485					(510,243)					(178,651)
9	Aug-21	1,189,485				1,189,485					(509,718)					(178,651)
10	Sep-21	1,189,485	(5,854)			1,183,631					(509,193)					(178,651)
11	Oct-21	1,183,631				1,183,631					(587,660)					(178,651)
12	Nov-21	1,183,631				1,183,631					(587,135)					(178,651)
13	Dec-21	1,183,631	(445,071)			738,560					(586,610)					(178,651)
14	13-MONTH AVERAGE					\$ 1,157,501					\$ (526,653)					\$ (381,141)

Supporting Schedules:

Recap Schedules: